
Longitudinal Immigration Database – Tax Data Dictionary

2018



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2018

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- . not available for any reference period
- .. not available for a specific reference period
- ... not applicable
- 0 true zero or a value rounded to zero
- 0^s value rounded to 0 (zero) where there is a meaningful distinction between true zero and the value that was rounded
- _p preliminary
- _r revised
- x suppressed to meet the confidentiality requirements of the *Statistics Act*
- E use with caution
- F too unreliable to be published

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1 Introduction

The Longitudinal Immigration Database (IMDB) is a database combining linked administrative immigration records and annual tax files (T1FF). The IMDB covers immigrants who were admitted to Canada since 1952, as well as non-permanent residents issued permits as of 1980. The tax records are available for immigrant taxfilers from 1982 onwards. This dictionary defines variables on the tax files (IMDB-T1FF).

The T1FF is a yearly cross-sectional file of all tax filers and their families. Census families are created from information provided annually to the Canada Revenue Agency in personal income tax returns. Both legal and common law spouses are attached by the spousal Social Insurance Number (SIN) listed on the tax form, or by matching based on name, address, age, sex, and marital status. Children are identified through a similar algorithm and supplementary files. Prior to 1993, non-filing children were identified from information on their parents' tax form. Information from the Family Allowance Program was used to assist in the identification of children. Since 1993, information from the Child Tax Benefit Program has been used for this purpose.

The IMDB is organized into two levels of aggregation, namely the individual and family levels. The databank contains information on demographics, income, and other taxation data at the different levels of aggregation from 1982-2017, with new years of data being added as the information becomes available. Changes in tax legislation and in the design of the T1 form itself have resulted in some variables not being available for all years as well as some minor definitional changes from one year to the next.

The IMDB has been designed to serve as a research tool from which custom tabulations can be prepared. This dictionary, in turn, has been created to assist users in identifying the type of information that is available from the IMDB. It identifies and defines the IMDB variables including historical changes.

2 Confidentiality

Statistics Canada protects the confidentiality of individuals' tax data. Only aggregated information that conforms to the confidentiality provision of the Statistics Act is released. The IMDB resides within Statistics Canada and all retrievals are done on site by employees of Statistics Canada who are authorized to access them. More information on the confidentiality procedures can be obtained from Client Services.

3 Geography

Data from the IMDB are available for various levels of geography including Canada, provinces/territories, and regions (such as Census Division (CD), Census Metropolitan Area /Census Agglomeration (CMA/CA), Census sub-division (CSD) and Census Tracts (CT), etc.). Other levels of geography are not included on the main IMDB database, for example Federal Electoral District (FED); however these may be available in the IMDB using the Postal Code Conversion File. The geography variables are based on the place of residence at tax filing time.

Geography variables on IMDB_T1FF files									
Description (acronym)	Format* (example)	1982 to 1985	1986 to 1990	1991 to 1995	1996 to 2000	2001 to 2005	2006 to 2010	2011 to 2015	2016 to 2017
Census metropolitan area (CMA)	CMA (505)	CMA81	CMA86	CMA91	CMA96	CMA01	CMA06	CMA11	CMA16
	PR-CMA (35 505)	XCMA81	XCMA86	XCMA91	XCMA96	XCMA01	XCMA06	XCMA11	XCMA16
Census metropolitan area, flag	1: if CMA; 0: if CA	CMAFL	CMAFL	CMAFL	CMAFL	CMAFL	CMAFL	CMAFL	CMAFL
Census Sub-division (CSD)	CSD (044)	CSD81	CSD86	CSD91	CSD96	CSD01	CSD06	CSD11	CSD16
	PR-CD-CSD (35 02 044)	XCSD81	XCSD86	XCSD91	XCSD96	XCSD01	XCSD06	XCSD11	XCSD16
Census tracts (CT)	CT (0005.00)	CT81	CT86	CT91	CT96	CT01	CT06	CT11	CT16
	PR-CMA/CA – CT (35 562 0005.00)	XCT81	XCT86	XCT91	XCT96	XCT01	XCT06	XCT11	XCT16
Census Division (CD)	CD (06)	CD81	CD86	CD91	CD96	CD01	CD06	CD11	CD16
	PR-CD (35 06)	XCD81	XCD86	XCD91	XCD96	XCD01	XCD06	XCD11	XCD16

*PR: province of residence (not PRCO); CA: census agglomeration

4 Dictionary format and contents

Outlined below is a brief description of the next **five** sections of the IMDB Dictionary.

The **Design of IMDB variable acronyms** (Section 5) is a description of the variable acronym structure. It provides insight into how to interpret the variable acronyms and information on the aggregation levels.

The **Definition of total income variables** (Section 6) identifies and defines total income variables and highlights historical changes. Also provided are tables that outline and compare the variables and the Canada Revenue Agency's (CRA) and Income Statistics Division's (ISD) definitions of total income.

The tables outlined in this section are the following:

Table 1 Components of XTIRC for the most recent year of IMDB data.

Table 2 History of components of XTIRC

Table 3 Differences between TIRC and XTIRC, 1982 to the most recent year of IMDB data

Table 4 Definition of XTIRC, 1982 to the most recent year of IMDB data

The **IMDB variable definitions** (Section 7), alphabetically lists each variable by name. In addition, the following information is provided for each variable:

- The **years** the variable is available on the IMDB. The term “present” denotes the most recent year of IMDB data available.
- The **definition** of the variable.
- The **source** of the variable such as the line number on the tax form or through IMDB processing.
- Where relevant, the availability and historical continuity of the variable in relation to Canada Revenue Agency’s definition of total income (**TIRC_**) and to ISD’s definition of Total Income (**XTIRC**). This information is provided only for those variables that are a component of either definition of total income.

For additional information on the income variables see Section 6, **Definition of total income variables**.

- The **acronym** used to identify each variable and the aggregation levels available.

5 Design of IMDB variable acronyms

Most IMDB variables have a ten-character acronym. Each acronym consists of three parts, namely the variable name (five characters), the aggregate level (one character), and the calendar year (four characters), e.g. XTIRCI2000. The five-character variable name is the principal component of the acronym. The characters identify the type of information provided by the variable. The one-character aggregate level character provides information on individuals of the census family according to the designated level of aggregation. There are two possibilities, namely **_I**, and **_F** representing individual and family respectively. The family types outlined in these aggregate levels refer to the status of the family at the end of the tax year. Following are details about each of these aggregate levels:

I (Individual): A variable with this aggregate level provides information only for the individual (to be selected into the sample, an individual must have a SIN). In most cases this information is taken from the individual’s own tax form, though some individuals who have not filed are imputed from a spouse’s tax form or from information from an earlier year, and therefore have imputed information (since 1993 imputed children can be selected into the sample).

Tax filers selected into the sample can include adults, children and the deceased.

F (Family): This aggregate level indicates that the information in the variable is an aggregate of all members in the individual’s census family, including the individual himself/herself. Once again, note that deceased individuals are attached to families; therefore this variable can contain information aggregated over more individuals than

just the census family. The exceptions are LIMATlyyyy and LIMXTlyyyy, which are the low income status variables using ISD's after-tax income and total income definitions, respectively. These two variables are dichotomous variables (i.e. 0 or 1). Additional exceptions are gross business income (BGRS_Fyyyy), gross commission income (CMGRSFyyyy), gross farming income (FMGRSFyyyy), gross fishing income (FSGRSFyyyy), and gross professional income (PFGSRFyyyy), which contain the largest gross self-employment income amongst all the people in the census family.

The four-character, for the calendar year, identifies the year to which the variable is associated. The IMDB data are stored in separate files for each calendar year; therefore all variables in a particular year file will have the same four-character of this calendar year.

6 Definition of total income variables

This section specifies the exact definitions of the two measures of total income that are available on the IMDB, which are:

TIRC: Total income as per Canada Revenue Agency;

XTIRC: Total income as per Statistics Canada; and

The first measure of total income is TIRC, which is the Canada Revenue Agency Taxation definition of total income as per the T1 form. The second measure, XTIRC, has been derived by the Income Statistics Division of Statistics Canada as a more appropriate measure for statistical analysis. The components of income that are included in XTIRC are generally described in Table 1, Components of XTIRC in 2017, while the details are given in Table 4, Definition of XTIRC, 1982 to 2017.

The largest difference between XTIRC and TIRC occurs from 1986 onward because non-Taxable income is added to XTIRC. In 1986, the Government of Canada introduced the Federal Sales Tax (FST) Credit directed at the low-income population. In order to determine eligibility for the FST Credit, filers had to report their non-Taxable income. This was defined as Social Assistance payments, Guaranteed Income Supplement (GIS), Spouse's Allowance (SPA), and Workers' compensation payments. As a result of adding non-Taxable income to XTIRC in 1986, the user is cautioned in comparing pre-1986 values of XTIRC with later values. For example, an increase in XTIRC from 1985 to 1986 may simply reflect the reporting of non-Taxable income on the 1986 T1 form but not on the 1985 T1, i.e. perhaps no increase in income occurred.

Other new differences are the exclusion of RRSP income for people who are less than 65 years old and the inclusion of Indian exempt employment income to TIRC.

Another difference between TIRC and XTIRC is that capital gains are included in the former but not in the latter. The remaining differences are detailed in Table 3, Differences between TIRC and XTIRC.

Besides the change to XTIRC in 1986 due to the addition of sales tax credits, changes in tax legislation and in the content of the T1 form itself have resulted in differences in the availability of the components of total income. The trend has been towards greater availability. For example, in 1992, the components of non-Taxable income are reported separately on the T1 form, adding three variables to the IMDB: NFSL, denoting net federal supplements (GIS and SPA), WKCPY, denoting Workers' compensation payments, and SASPY denoting social assistance payments. From 1986 to 1991, only the total of these three payments was reported. A history of the changes in XTIRC is given in Table 2, History of Components of XTIRC.

In summary, this part of the IMDB Dictionary specifies the components of TIRC and XTIRC for each year of IMDB from 1982 to 2017 via:

Table 1 Components of XTIRC, 2017

Table 2 History of components of XTIRC

Table 3 Differences between TIRC and XTIRC, 1982 to 2017

Table 4 Definition of XTIRC, 1982 to 2017

Table 1 Components of XTIRC, 2017

	Acronym
Employment income	
Total earnings from T4 slips	T4E
Indian exempt employment income	EXIND
Other employment income	OEI
Net business income	BNET
Net professional income	PFNET
Net commission income	CMNET
Net farming income	FMNET
Net fishing income	FSNET
Indian exempt self-employment income	SEIEXIND
Other types of income	
Limited partnership income	LTPI
Dividends	XDIV
Interest and other investment income	INVI
Rental income, net	RNET
Alimony or separation allowances	ALMI
Other income	OI
Pension and superannuation income	SOP4A
RRSP income of individuals aged 65 and over	RRSPO
Transfers or Credits	

Old Age Security pension	OASP
Canada/Quebec Pension Plan	CQPP
Net federal supplements	NFSL
Employment insurance	EINS
Goods and services tax credit	GHSTC
Provincial refundable tax credits	PTXC
Social assistance	SASPY
Workers' compensation	WKCPY
Child Tax Benefits	CTBI
Family benefits	FABEN
Universal Child Care Benefit	UCCB
Registered Disability Savings Plan	RDSP
Working income tax Benefit	WITB
Children's fitness tax credit	RCFTCC

Table 2 History of components of XTIRC

1986

As a result of introducing the federal sales tax credit, FST, non-Taxable income is added to XTIRC. Two new variables are added to IMDB, Non-Taxable income, NTXI_, and FST credit, GHSTC.

Alimony, separation, or child support payments are reported as a separate field, ALMI_. Previously this income was included in Other income, OI_.

1987

Provincial Family Allowance payments for residents of Quebec become non-taxable. They are no longer included in the Family Allowance received field, FA_, and therefore are no longer included in XTIRC.

1988

RRSP income, T4RSP, is available as a separate field; it was previously included with Other income, OI_. However, XTIRC includes RRSP income for persons aged 65 and over, RRSP0, only.

Net limited partnership income is available as a separate field, LTPI_. It was previously included in Net self-employment income, SEI_, Net rental income, RNET_, or Other income, OI_.

1989

No changes were made.

1990

The goods and services tax (GST) credit is added to IMDB through the existing FST credit variable, GHSTC. Since some people were eligible for both the GST and the FST credits in 1990, the amount of both is carried in this one variable.

1991

The FST credit is dropped and is completely replaced by the GST credit.

1992

The components of non-Taxable income are reported separately on the T1 form. Three variables are added to the IMDB: net federal supplements, NFSL_; Workers' compensation payments, WKCPY; and social assistance payments, SASPY.

1993

As a result of replacing the federal Family Allowance program with the Child Tax Benefits program, the variable denoting income from Family Allowance, FA___, is discontinued and the variable denoting payments received from the Child Tax Benefit program, CTBI_, is added.¹

1994

A variable denoting estimated provincial Family Allowance payments to residents of Quebec, FAQUE, is added.

1995

No changes were made.

1996

A variable denoting estimated provincial family benefits to residents of British Columbia, FABC_, is added. This is the first year residents of British Columbia receive provincial family benefits (FABC_).

The name of the Unemployment Insurance Program is changed to the Employment Insurance Program. Accordingly, the variable name relating to this program has been changed historically, from 1982.

1997

New Brunswick and Alberta introduced family benefit programs in 1997.

1998

The Saskatchewan Child Benefit, Ontario Child Care Supplement for Working Families, the Northwest Territories Child Benefit and the Nova Scotia Child Benefit programs started.

¹. See FABEN, which is a consolidation of provincial and federal family benefits/allowance programs from 1982 to present.

1999

Indian exempt employment income, EXIND, is included as a component of XTIRC.

2000 to 2005

No changes were made.

2006

Universal Child Care Benefit, UCCB_, is included as a component of Total Income: TIRC_, XTIRC.

2007

Working Income tax benefit, WITB_, is included as a component of Total Income, XTIRC.

2008

Register Disability Savings Plan, RDSP_, is included as a component of Total Income: TIRC_, XTIRC.

2009

No changes were made.

2010

Indian exempt self-employment income, SEIEXIND is included as component of XTIRC (via SEI_).

2011 to 2014

No changes were made.

2015

Children's fitness tax credit (RCFTCC_), is included as a component of Total Income: XTIRC (via Government transfer payments TRPIN).

2016

No changes were made.

2017

Children's fitness tax credit (RCFTCC_) as of January 1, 2017, this credit has been eliminated

Table 3 Differences between TIRC and XTIRC, 1982 to 2017**Part 1 Variables included in TIRC**

Description	1982 to 1985	1986	1987	1988 to 1991	1992
Total earnings from T4 slips	T4E__	T4E__	T4E__	T4E__	T4E__
Other employment income	OEI__	OEI__	OEI__	OEI__	OEI__
Business income, net	BNET_	BNET_	BNET_	BNET_	BNET_
Commission income, net	CMNET	CMNET	CMNET	CMNET	CMNET
Farming income, net	FMNET	FMNET	FMNET	FMNET	FMNET
Fishing income, net	FSNET	FSNET	FSNET	FSNET	FSNET
Professional income, net	PFNET	PFNET	PFNET	PFNET	PFNET
Old Age Security pension	OASP_	OASP_	OASP_	OASP_	OASP_
CPP/QPP benefits	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_
Pension and superannuation income	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A
Family Allowance, received (Quebec amount excl. 1987-1992)	FA__	FA__	FA__ (Que. excl.)	FA__ (Que. excl.)	FA__ (Que. excl.)
Employment insurance benefits	EINS_	EINS_	EINS_	EINS_	EINS_
Dividend income from T4 (DIVTX) (not included in the IMDB)	3/2 of XDIV_	3/2 of XDIV_	4/3 of XDIV_	5/4 of XDIV_	5/4 of XDIV_
Interest and investment income	INVI_	INVI_	INVI_	INVI_	INVI_
Limited partnership income, net	(Inc. in SEI__ or RNET_ or OI__)	(Inc. in SEI__ or RNET_ or OI__)	(Inc. in SEI__ or RNET_ or OI__)	LTPI_	LTPI_
Rental income, net	RNET_ (Inc. LTPI_)	RNET_ (Inc. LTPI_)	RNET_	RNET_	RNET_
Capital gains/losses, calculated	CLKGL_	CLKGL_	CLKGL_	CLKGL_	CLKGL_
Alimony or support income	(Incl. in OI__)	ALMI_	ALMI_	ALMI_	ALMI_
RRSP income	(Incl. in OI__)	(Incl. in OI__)	(Incl. in OI__)	T4RSP	T4RSP
Other income	OI__ (Includes ALMI_, T4RSP, LTPI_)	OI__ (Includes ALMI_, T4RSP, LTPI_)	OI__ (Includes ALMI_, T4RSP, LTPI_)	OI__	OI__
(MINUS) Employment Expense deduction (not included in the IMDB)	EMPLEX	EMPLEX	EMPLEX
(MINUS) Other allowable expenses	ALEXP	ALEXP	ALEXP
Non-Taxable income	NFSL_ WKCPY SASPY
Universal Child Care benefit
Elected split-pension amount
Register Disability Savings Plan
=Total income	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_

Table 3 Differences between TIRC and XTIRC, 1982 to 2017 (continued)**Part 1 Variables included in TIRC (continued)**

Description	1993 to 2005	2006	2007	2008 to 2017
Total earnings from T4 slips	T4E__	T4E__	T4E__	T4E__
Other employment income	OEI__	OEI__	OEI__	OEI__
Business income, net	BNET_	BNET_	BNET_	BNET_
Commission income, net	CMNET	CMNET	CMNET	CMNET
Farming income, net	FMNET	FMNET	FMNET	FMNET
Fishing income, net	FSNET	FSNET	FSNET	FSNET
Professional income, net	PFNET	PFNET	PFNET	PFNET
Old Age Security pension	OASP_	OASP_	OASP_	OASP_
CPP/QPP benefits	CQPP_	CQPP_	CQPP_	CQPP_
Pension and superannuation income	SOP4A	SOP4A	SOP4A	SOP4A
Family Allowance, received (Quebec amount excl. 1987-1992)
Employment insurance benefits	EINS_	EINS_	EINS_	EINS_
Dividend income from T4 (DIVTX) (not included in the IMDB)	5/4 of XDIV_	5/4 of Other than Eligible Dividends, 29/20 of Eligible Dividends	5/4 of Other than Eligible Dividends, 29/20 of Eligible Dividends	5/4 of Other than Eligible Dividends, 29/20 of Eligible Dividends
Interest and investment income	INVI_	INVI_	INVI_	INVI_
Limited partnership income, net	LTPI_	LTPI_	LTPI_	LTPI_
Rental income, net	RNET_	RNET_	RNET_	RNET_
Capital gains/losses, calculated	CLKGL_	CLKGL_	CLKGL_	CLKGL_
Alimony or support income	ALMI_	ALMI_	ALMI_	ALMI_
RRSP income	T4RSP	T4RSP	T4RSP	T4RSP
Other income	OI____	OI____	OI____	OI____
(MINUS) Employment Expense deduction (not included in the IMDB)
(MINUS) Other allowable expenses
Non-Taxable income	NFSL_ WKCPY SASPY	NFSL_ WKCPY SASPY	NFSL_ WKCPY SASPY	NFSL_ WKCPY SASPY
Universal Child Care benefit	..	UCCB_	UCCB_	UCCB_
Elected split-pension amount	ESPA_	ESPA_
Register Disability Savings Plan	RDSP_
=Total income	=TIRC_	=TIRC_	=TIRC_	=TIRC_

Table 3 Differences between TIRC and XTIRC, 1982 to 2017 (continued)**Part 2 Variables to be added or removed from TIRC to create XTIRC**

Description	1982 to 1985	1986	1987	1988 to 1989	1990 to 1991	1992	1993
=Total income	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_
(MINUS) Capital gains/losses	CLKGL	CLKG	CLKG	CLKGL	CLKGL	CLKGL	CLKGL
(MINUS) Dividends	1/2 of XDIV_	1/2 of XDIV_	1/3 of XDIV_	1/4 of XDIV_	1/4 of XDIV_	1/4 of XDIV_	1/4 of XDIV_
(MINUS) RRSP income	T4RSP	T4RSP	T4RSP	T4RSP
(PLUS) Other allowable expenses	ALEXP	ALEXP	ALEXP
(PLUS) Employment expense deduction (not included in the IMDB)	EMPLEX	EMPLEX	EMPLEX
(PLUS) Indian exempt employment income
(PLUS) Indian exempt self-employment income
(PLUS) Provincial refundable tax credit	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_
(PLUS) Child Tax benefit	CTBI_
(PLUS) Child Tax credit	CTC__	CTC__	CTC__	CTC__	CTC__	CTC__	..
(PLUS) Family benefits
(PLUS) GST and FST credits	..	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC
(PLUS) Income, non-taxable	..	NTXI_	NTXI_	NTXI_	NTXI_
(PLUS) RRSP income, persons 65+	RRSPO	RRSPO	RRSPO	RRSPO
(MINUS) Elected split-pension amount
(MINUS) Children's fitness tax credit
=Total income (ISD)	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC

Table 3 Differences between TIRC and XTIRC, 1982 to 2017 (continued)
Part 2 Variables to be added or removed from TIRC to create XTIRC (continued)

Description	1994 to 1995	1996	1997	1998	1999 to 2005	2006
=Total income	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_	=TIRC_
(MINUS) Capital gains/losses	CLKGL	CLKGL	CLKGL	CLKGL	CLKGL	CLKGL
(MINUS) Dividends	1/4 of XDIV_	1/4 of XDIV_	1/4 of XDIV_	1/4 of XDIV_	1/4 of XDIV_	1/4 of Ineligible, 9/20 of Eligible Dividends
(MINUS) RRSP income	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP	T4RSP
(PLUS) Other allowable expenses
(PLUS) Employment expense deduction (not included in the IMDB)
(PLUS) Indian exempt employment income	EXIND	EXIND
(PLUS) Indian exempt self-employment income
(PLUS) Provincial refundable tax credit	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_
(PLUS) Child Tax benefit	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_
(PLUS) Child Tax credit
(PLUS) Family benefits	FABEN (QC)	FABEN (QC, BC)	FABEN (NB, QC, AB, BC)	FABEN (NS, NB, QC, ON, SK, AB, BC, NT)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)
(PLUS) GST and FST credits	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC
(PLUS) Income, non-taxable
(PLUS) RRSP income, persons 65+	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO
(PLUS) Working income tax benefit
(MINUS) Elected split-pension amount
(MINUS) Children's fitness tax credit
=Total income (ISD)	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC

Table 3 Differences between TIRC and XTIRC, 1982 to 2017 (continued)**Part 2 Variables to be added or removed from TIRC to create XTIRC (continued)**

Description	2007 to 2009	2010 to 2014	2015 to 2016	2017
=Total income	=TIRC_	=TIRC_	=TIRC_	=TIRC_
(MINUS) Capital gains/losses	CLKGL	CLKGL	CLKGL	CLKGL
(MINUS) Dividends	1/4 of Ineligible, 9/20 of Eligible Dividends	1/4 of Ineligible, 9/20 of Eligible Dividends	1/4 of Ineligible, 9/20 of Eligible Dividends	1/4 of Ineligible, 9/20 of Eligible Dividends
(MINUS) RRSP income	T4RSP	T4RSP	T4RSP	T4RSP
(PLUS) Other allowable expenses
(PLUS) Employment expense deduction (not included in the IMDB)
(PLUS) Indian exempt employment income	EXIND	EXIND	EXIND	EXIND
(PLUS) Indian exempt self-employment income	..	SEIEXIND	SEIEXIND	SEIEXIND
(PLUS) Provincial refundable tax credit	PTXC_	PTXC_	PTXC_	PTXC_
(PLUS) Child Tax benefit	CTBI_	CTBI_	CTBI_	CTBI_
(PLUS) Child Tax credit
(PLUS) Family benefits	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)
(PLUS) GST and FST credits	GHSTC	GHSTC	GHSTC	GHSTC
(PLUS) Income, non-taxable
(PLUS) RRSP income, persons 65+	RRSPO	RRSPO	RRSPO	RRSPO
(PLUS) Working income tax benefit	WITB_	WITB_	WITB_	WITB_
(MINUS) Elected split-pension amount	ESPA_	ESPA_	ESPA_	ESPA_
(MINUS) Children's fitness tax credit	RCFTCC_	..
=Total income (ISD)	=XTIRC	=XTIRC	=XTIRC	=XTIRC

Table 4 Definition of XTIRC, 1982 to 2017

Description	1982 to 1985	1986	1987	1988 to 1991	1992
Earnings from T4 slips	T4E__	T4E__	T4E__	T4E__	T4E__
Indian exemption for employment income
Other employment income	OEI__	OEI__	OEI__	OEI__	OEI__
Self-employment, net income	SEI__ (Inc. LTPI_)	SEI__ (Inc. LTPI_)	SEI__ (Inc. LTPI_)	SEI__	SEI__
Old Age Security pension	OASP_	OASP_	OASP_	OASP_	OASP_
CPP/QPP benefits	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_
Pension and superannuation income	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A
Family benefits	FABEN (CAN, QC)	FABEN (CAN, QC)	FABEN (CAN)	FABEN (CAN)	FABEN (CAN)
Employment insurance benefits	EINS_	EINS_	EINS_	EINS_	EINS_
Dividends	XDIV_	XDIV_	XDIV_	XDIV_	XDIV_
Interest and investment income	INVI_	INVI_	INVI_	INVI_	INVI_
Limited partnership income, net	(Inc. in SEI__ or RNET or OI__)	(Inc. in SEI__ or RNET or OI__)	(Inc. in SEI__ or RNET or OI__)	LTPI_	LTPI_
Rental income, net	RNET_ (Inc. LTPI_)	RNET_ (Inc. LTPI_)	RNET_ (Inc. LTPI_)	RNET_	RNET_
Alimony or support income	(Incl. in OI__)	ALMI_	ALMI_	ALMI_	ALMI_
RRSP income for persons 65+	(Incl. in OI__)	(Incl. In OI__)	(Incl. in OI__)	RRSPO	RRSPO
Other income	OI__ (Includes ALMI_, T4RSP, LTPI_)	OI__ (Includes T4RSP, LTPI_)	OI__ (Includes T4RSP, LTPI_)	OI__	OI__
Income, non-taxable	..	NTXI__	NTXI__	NTXI__	NFSL_ WKCPY SASPY
Provincial refundable tax credit	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_
Child Tax credit	CTC__	CTC__	CTC__	CTC__	CTC__
Child Tax benefit
GST and FST credits	..	GHSTC	GHSTC	GHSTC	GHSTC
Universal child care benefit
Register Disability Savings Plan
Working income tax benefit
Children's fitness tax credit
=Total income (ISD)	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC

Table 4 Definition of XTIRC, 1982 to 2017 (continued)

Description	1993	1994 to 1995	1996	1997	1998
Earnings from T4 slips	T4E__	T4E__	T4E__	T4E__	T4E__
Indian exemption for employment income
Other employment income	OEI__	OEI__	OEI__	OEI__	OEI__
Self-employment, net income	SEI__	SEI__	SEI__	SEI__	SEI__
Old Age Security pension	OASP_	OASP_	OASP_	OASP_	OASP_
CPP/QPP benefits	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_
Pension and superannuation income	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A
Family benefits	..	FABEN (QC)	FABEN (QC, BC)	FABEN (NB, AL, BC, QC)	FABEN (NS, NB, QC, ON SK, AB, BC, NT)
Employment insurance benefits	EINS_	EINS_	EINS_	EINS_	EINS_
Dividends	XDIV_	XDIV_	XDIV_	XDIV_	XDIV_
Interest and investment income	INVI_	INVI_	INVI_	INVI_	INVI_
Limited partnership income, net	LTPI_	LTPI_	LTPI_	LTPI_	LTPI_
Rental income, net	RNET_	RNET_	RNET_	RNET_	RNET_
Alimony or support income	ALMI_	ALMI_	ALMI_	ALMI_	ALMI_
RRSP income for persons 65+	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO
Other income	OI____	OI____	OI____	OI____	OI____
Income, non-taxable	NFSL_ WKCPY SASPY	NFSL_ WKPY SASPY	NFSL_ WKPY SASPY	NFSL_ WKPY SASPY	NFSL_ WKPY SASPY
Provincial refundable tax credit	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_
Child tax credit
Child Tax Benefit	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_
GST and FST credits	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC
Universal child care benefit
Register Disability Savings Plan
Working income tax benefit
Children's fitness tax credit
=Total income (ISD)	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC

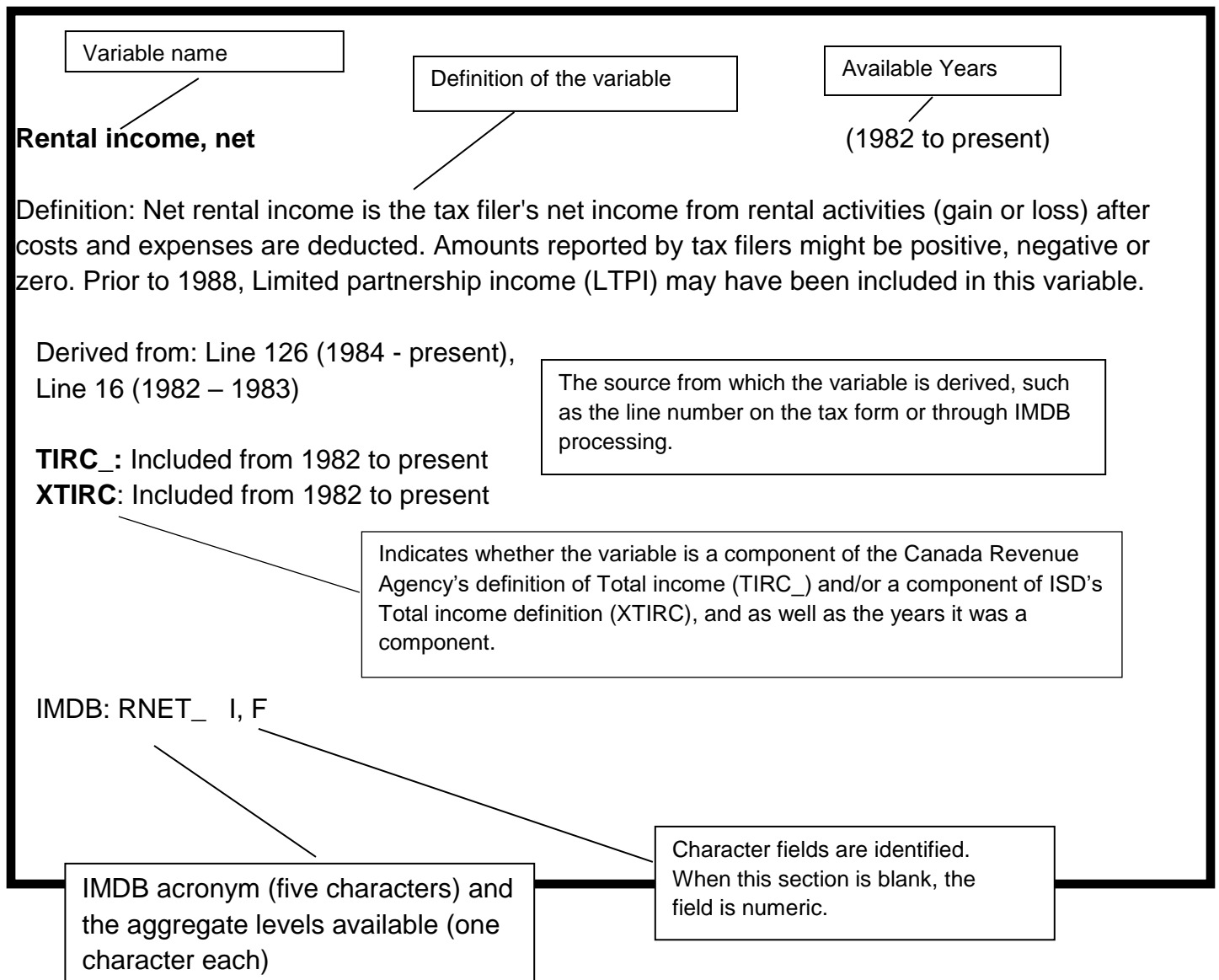
Table 4 Definition of XTIRC, 1982 to 2017 (continued)

Description	1999 to 2005	2006	2007	2008 to 2009	2010 to 2014
Earnings from T4 slips	T4E__	T4E__	T4E__	T4E__	T4E__
Indian exemption for employment income	EXIND	EXIND	EXIND	EXIND	EXIND
Other employment income	OEI__	OEI__	OEI__	OEI__	OEI__
Self-employment, net income	SEI__	SEI__	SEI__	SEI__	SEI__ (Incl. SEIEXIND)
Old Age Security pension	OASP_	OASP_	OASP_	OASP_	OASP_
CPP/QPP benefits	CQPP_	CQPP_	CQPP_	CQPP_	CQPP_
Pension and superannuation income	SOP4A	SOP4A	SOP4A	SOP4A	SOP4A
Family benefits	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)
Employment insurance benefits	EINS_	EINS_	EINS_	EINS_	EINS_
Dividends	XDIV_	XDIV_	XDIV_	XDIV_	XDIV_
Interest and investment income	INVI_	INVI_	INVI_	INVI_	INVI_
Limited partnership income, net	LTPI_	LTPI_	LTPI_	LTPI_	LTPI_
Rental income, net	RNET_	RNET_	RNET_	RNET_	RNET_
Alimony or support income	ALMI_	ALMI_	ALMI_	ALMI_	ALMI_
RRSP income for persons 65+	RRSPO	RRSPO	RRSPO	RRSPO	RRSPO
Other income	OI__	OI__	OI__	OI__	OI__
Income, non-taxable	NFSL_ WKPY SASPY	NFSL_ WKPY SASPY	NFSL_ WKPY SASPY	NFSL_ WKPY SASPY	NFSL_ WKPY SASPY
Provincial refundable tax credit	PTXC_	PTXC_	PTXC_	PTXC_	PTXC_
Child tax credit
Child Tax Benefit	CTBI_	CTBI_	CTBI_	CTBI_	CTBI_
GST and FST credits	GHSTC	GHSTC	GHSTC	GHSTC	GHSTC
Universal child care benefit	..	UCCB_	UCCB_	UCCB_	UCCB_
Register Disability Savings Plan	RDSP_	RDSP_
Working income tax benefit	WITB_	WITB_	WITB_
Children's fitness tax credit
=Total income (ISD)	=XTIRC	=XTIRC	=XTIRC	=XTIRC	=XTIRC

Table 4 Definition of XTIRC, 1982 to 2017 (continued)

Description	2015 to 2016	2017
Earnings from T4 slips	T4E__	T4E__
Indian exemption for employment income	EXIND	EXIND
Other employment income	OEI__	OEI__
Self-employment, net income	SEI__ (Incl. SEIEXIND)	SEI__ (Incl. SEIEXIND)
Old Age Security pension	OASP_	OASP_
CPP/QPP benefits	CQPP_	CQPP_
Pension and superannuation income	SOP4A	SOP4A
Family benefits	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)	FABEN (NF, NS, NB, QC, ON, SK, AB, BC, NT, YK, NU)
Employment insurance benefits	EINS_	EINS_
Dividends	XDIV_	XDIV_
Interest and investment income	INVI_	INVI_
Limited partnership income, net	LTPI_	LTPI_
Rental income, net	RNET_	RNET_
Alimony or support income	ALMI_	ALMI_
RRSP income for persons 65+	RRSPO	RRSPO
Other income	OI__	OI__
Income, non-taxable	NFSL_ WKPY SASPY	NFSL_ WKPY SASPY
Provincial refundable tax credit	PTXC_	PTXC_
Child tax credit
Child Tax Benefit	CTBI_	CTBI_
GST and FST credits	GHSTC	GHSTC
Universal child care benefit	UCCB_	UCCB_
Register Disability Savings Plan	RDSP_	RDSP_
Working income tax benefit	WITB_	WITB_
Children's fitness tax credit	RCFTCC_	..
=Total income (ISD)	=XTIRC	=XTIRC

7 IMDB variable definitions



Additional personal exemptions

(1982 to 2016)

Definition: Additional personal exemptions refer to the additional personal amounts field on the T1 General. Additional personal amounts is a non-refundable tax credit comprised of the "equivalent-to spouse" amount. Also included is an amount for infirm dependants age 18 or older (since 1997).

Derived from: Line 305 Schedule 1 (1988 to 1992)
Line 305 and 306 Schedule 1 (1993 to 2003)
Line 306 Schedule 1 (2004 to 2016)

IMDB: APXMP I, F

Adoption expenses

(2005 to present)

Definition: The amount of Adoption expense, as calculated by the system. Under proposed legislation, you will be allowed to claim a non-refundable credit for certain adoption expenses. The maximum eligible expenses related to the adoption of any child under the age of 18 years are:

\$10,445 in 2007
\$10,643 in 2008
\$10,909 in 2009
\$10,975 in 2010
\$11,128 in 2011
\$11,440 in 2012
\$11,669 in 2013
\$15,000 in 2014
\$15,255 in 2015
\$15,453 in 2016
\$15,670 in 2017

in earlier years the maximum was \$10,000.

These expenses may be split between two adoptive parents, but the combined total expenses cannot exceed the \$11,669 maximum limit for each child. In T1FF, it has been decided to allow a maximum of 3 children being adopted in the same year for a maximum of \$30,000.

Derived from: Line 313 Schedule 1

IMDB: ADEXP I, F

Amateur Athlete Trust earned income contributions

(2014)

Definition not available.

IMDB: AATEIN_ I,F

Age

(1982 to present)

Definition: The age is calculated by subtracting the individual's year of birth from the tax year of the data. The age is defined as of December 31st of the tax year.

Derived from: Personal information section, T1 tax form (1982 to present)

IMDB: AGE__ I

Age exemption amount

(1982 to present)

Definition: An individual who is 65 years or older at the end of the tax year is entitled to claim a personal age exemption.

Derived from: Line 301 Schedule 1 (1988 to present)
"Claim for personal exemptions" section (1982 to 1987)

IMDB: AXMP_ I, F

Age imputation flag

(1991 to present)

Definition: This flag is an indicator of the origin of the Year of Birth.
0: year of birth derived from year of birth (YOB) or child year of birth fields.
1: imputed year of birth.

Derived from: T1FF processing

IMDB: AGEFL I

Adjusted taxable income deduction transferred

(2013 to present)

Definition: Valid 1993 and sub amount of adjusted taxable income deduction transferred.

Derived from: T1 line 351

IMDB: ADJTXINCDED I, F

Alimony deduction (claimed)

(1997 to present)

Definition: The amount of alimony deduction claimed in the year as calculated by the system. These are deductible support payments for a spouse or common-law partner or for a child, which were made in the current tax year. In general, only payment made pursuant to an order, decree, judgement or a written separation agreement, are deductible.

Derived from: Line 220

IMDB: ALMDC I, F

Alimony or support deductions (paid)

(1986 to present)

Definition: An alimony deduction is the money paid by the tax filer to a former spouse for spousal support (alimony) and/or for child support (maintenance).

From 1986 to 1996: Both alimony and maintenance payments could be deducted from the income.

Effective May 1, 1997, there were major changes to the taxation of child support and not all child support can be deducted from income. The following highlights the changes:

- 1) For child support agreements made after April 30th, 1997, child support was no longer a deduction from the income by the payer and it is no longer included as an income for the recipient.
- 2) For child support agreements made prior to May 1, 1997, child support continued to be a deduction from income for the payer and a source of income for the recipient.
- 3) For child support agreements made prior to May 1, 1997 but changed after April 30, 1997, child support is no longer a deduction from income by the payer and it is no longer included as an income for the recipient. (Same rules as outlined in #1).

Under this new legislation, spousal support (alimony) continues to be a deduction for the payer only if the payer – when applicable – has provided child support. The recipient of spousal support must claim it as a source of income. (See also TALIP)

Derived from: Line 230 (1997 to present), Line 220 (1986 to 1996)

IMDB: ALMDN I, F (formerly ALMDM from 1986 to 1995, retroactively changed to ALMDN in 1996)

Alimony or support income

(1986 to present)

Definition: Alimony income is the Taxable income received by the tax filer from a former spouse, for spousal support (alimony) and/or for child support (maintenance).

From 1986 to 1996: Both alimony and maintenance payments could be taxable income.

Effective May 1, 1997, there were major changes to the taxation of child support.

1. For child support agreements made after April 30th, 1997, child support was no longer a deduction from income by the payer and it was no longer included as an income for the recipient.
2. For child support agreements made prior to May 1, 1997, child support continued to be a deduction from the income for the payer and a source of income for the recipient.
3. For child support agreements made prior to May 1, 1997 but changed after April 30, 1997, child support was no longer a deduction from the income by the payer and it was no longer included as an income for the recipient. (Same rules as outlined in #1).

Under this new legislation, spousal support (alimony) continues to be a deduction for the payer only if the payer – when applicable – has provided child support. The recipient of spousal support must claim it as a source of income. (See also TALIR)

Derived from: Line 156 (1997 to present), Line 128 (1986 to 1996)

IMDB: ALMI_ I, F

Amount for dependent children

(1982 to 1992)

Tax deductions for dependent children.

Derived from: TBD

IMDB: CHXMP I, F (Formerly EXEMKID; 1982 to 1989)

Amount of self-employed income from T4 slips for a shareholder

(2010 to present)

Definition: If you are employed by a corporation but not eligible to participate in the EI

program as an employee because you control more than 40 percent of the voting shares of that corporation, enter the amount from box 14 of all your T4 slips received from that corporation unless Box 14 of your T4 slip may include certain amounts that are not insurable earnings, such as:

- non-cash benefits (other than the value of board and lodging);
- contributions made by your employer to your employee group RRSP where access to the funds is restricted;
- certain amounts paid by your employer to you to cover the waiting period or to increase the maternity, parental, or compassionate care benefits; and
- top-up amounts paid by your employer to you in addition to worker's compensation benefits.

Derived from: Line 5493 Schedule 13

IMDB: SEISHRHDR_ I, F

Amount of the provincial children's arts tax credit, as claimed by the client

(2012 to present)

Definition: A taxfiler can claim a maximum of \$500 per child for fees paid in the calendar year relating to the cost of registration or membership for their or their spouse's or common-law partner's child in a prescribed program of artistic, cultural, recreational, or developmental activity. The child must have been under 16 years of age (or under 18 years of age if eligible for the disability amount) at the beginning of the year in which an eligible arts expense was paid.

The tax filer can claim this amount as long as another person has not already claimed the same fees and the total claimed is not more than the maximum amount that would be allowed if only one of them were claiming the amount.

Children with disabilities – If the child qualifies for the disability amount and is under 18 years of age at the beginning of the year, an additional amount of \$500 can be claimed as long as a minimum of \$100 is paid for registration or membership fees for a prescribed program.

Notes: Eligible expenses do not include amounts that can be claimed as the federal children's fitness amount or as a deduction by any individual, such as the child care expenses deduction (line 214). As well, eligible expenses do not include amounts that have been claimed as a tax credit by any individual.

Programs that are part of a school curriculum are not eligible.

Derived from: Line 370 Schedule 1

IMDB: NRPROVCLDAT_ I, F

Annuity income from RRSP

(2003 to present)

Definition: Annuity amount from a Registered Retirement Savings Plan.

Derived from: line 9908 EFILE

IMDB: T4RSA I, F

Attendant care expenses

(1989 to present)

Definition: Previously called Attendant Care Expenses referred to a claim made by a tax filer who had a severe and prolonged (12 months) mental or physical disability for the amount of attendant care necessary to enable the tax filer to earn income. There was a maximum allowable claim of \$5,000 (or \$10,000 in the year of death) from 1991 to 1996. Beginning in 1997, the maximum has been set to \$10,000 for medical care credit (attendant) and in the year of death, the maximum is \$20,000. Under the equivalent to married claim, unused portions of this exemption can often be transferred to the spouse, parent, or grandparent of the tax filer.

Now called Disability Supports Deduction (also includes disability supports expenses such as sign language interpretation services). The definition was broadened and the expense limits increased (e.g. the 2/3 of earned income limit has been removed in 2004).

Derived from: Line 215 T1

IMDB: ACEXP I, F

Bankruptcy code

(1982 to present)

Definition: The bankruptcy code documents whether or not a tax filer was bankrupt during the tax year. The following is a listing of the bankruptcy codes:

- 0 – T/P (taxpayer) is not bankrupt
 - 1 – send all refunds to taxpayer, trustee not interested in refund
 - 2 – send only post bankrupt refund to trustee, trustee interested in post
 - 3 – send all refunds to trustee, trustee interested in all refunds.
- Additional values for the year (1996) are:
- 4 - No longer exists
 - 5 - Year prior to the year of bankruptcy
 - 6 - Year subsequent to the year of bankruptcy where bankruptcy not

discharged.

Derived from: Canada Revenue Agency file

IMDB: BKRPT I, F

Basic personal amount

(1982 to present)

Definition: The basic personal amount eligible for tax credit is available for individual taxpayers who throughout the tax year either carried on business in Canada or were resident in Canada.

Derived from: Line 300 Schedule 1 (1988 to present)
"Claim for personal exemptions" section (1982 to 1987)

IMDB: BPXMP I, F

Benefit for disabled children

(2005 to present)

Definition: Benefits for disabled children are paid to families with at least one disabled child aged 18 or more. At the beginning, the CDB was a tax-free benefit for low-income and modest-income families caring for children under the age of 18 who have severe and prolonged mental or physical impairment. The CDB is paid as a monthly supplement to the Canada Child Tax Benefit (CCTB) and the Children's Special Allowances (CSA) payments. The CDB comes from the Child Benefits file. It is not a component of XTIRC because it is already included in CTBI. There are instances where the amount of CDB is greater than CTBI due to adjustments made at CRA.

Derived from: Child Tax Benefit file, Canada Revenue Agency

IMDB: CTBDS I, F

British Columbia Low income climate action tax credit

(2010 to present)

Definition: The BCLICATC is a tax-free payment to help low-income individuals and families with the carbon taxes they pay. The BCLICATC payment is combined with the quarterly payment of the GST/HST credit and the BCHSTC. To get payments under the BCLICATC, the filer (the filer's spouse or common-law partner) should apply for the GST/HST credit on page 1 of the filer's (or spouse's or common-law partner's) tax return. The information entered on the return(s) determines how much BCLICATC the individual will receive.

Derived from: CRA calculation (see also Pamphlet RC4210, GST/HST Credit)

IMDB: BCLICATC_ I, F

British Columbia mining exploration tax credit

(2010 to present)

Definition: An individual can claim this 20% refundable tax credit if he or she was a resident in British Columbia at the end of the year and incurred qualified mining exploration expenses in the province.

Qualified mining exploration expenses incurred after February 20, 2007, in prescribed Mountain Pine Beetle affected areas are eligible for an enhanced tax credit of 10%, in addition to the 20% tax credit.

The expenses must have been incurred for determining the existence, location, extent, or quality of a mineral resource in British Columbia.

Derived from: Line 6051 Form BC479

IMDB: BCMETCC_ I, F

British Columbia sales tax credit

(2013 to present)

Definition: The British Columbia Sales Tax Credit (in module PTXCCL)

Derived from: T1FF processing

IMDB: BCSTC I, F

British Columbia seniors' home renovation tax credit

(2012 to present)

Definition: A tax credit of 15% of eligible expenses for renovations performed to the principal residence or property of a senior citizen residing in British Columbia in the specific tax year. A tax filer may be eligible for this credit if:

- they were a resident of British Columbia;
- were a senior (65 years of age or older) or a non-senior living with a family member who is a senior;
- and they, or someone on their behalf, paid or incurred eligible expenses to their principal residence or the land on which their principal residence is situated.

The improvements must be of an enduring nature and be integral to the home or land.

If the tax filer shared a principal residence with one or more family members, one of them may claim the entire amount of eligible expenses, or all members may each claim a portion of the expenses. The tax filer can claim the lesser of \$10,000 and the amount of eligible expenses that they, or someone on their behalf, paid or incurred related to the principal residence.

Derived from: Line (box/field) 6048 Form BC479

IMDB: BCSENHRTC_ I, F

British Columbia ship building and ship repair industry tax credit (employers)

(2012 to present)

Definition: A tax filer can claim this refundable tax credit in respect of salaries and wages paid if they met all of the following conditions:

- they were a resident of British Columbia at the end of the calendar year;
- their principal business, for the part of the year after September 30, was the construction, repair or conversion of ships in British Columbia; and
- they employed a person who, in that calendar year, met certain requirements in an eligible program administered through the British Columbia Industry Training Authority. If they were a member of a partnership other than a specified member, such as a limited partner, they can claim their proportionate share of the partnership's training tax credit.

Derived from: Line 10 Form BC479

IMDB: BCSSRITC_ I, F

Business income, gross

(1982 to present)

Definition: Gross business income is the entire income of the tax filer's unincorporated business (e.g. dentist, accountant, physician, etc.), before costs and expenses are deducted. If the enterprise is a partnership, each partner reports the income of the whole operation.

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the end of the taxation year for reporting this income. Beginning in 1995, most individuals are required to report self-employment income on a calendar year basis. However, eligible individuals may be able to use an alternative method of reporting whereby the fiscal period does not end on December 31. Due to this rule change, individuals reporting self-employment income in 1995 may have reported more than one fiscal year's income (i.e. more than 12 months).

Note: When this variable is reported for more than one person in a family, the

family and parents aggregate levels contain only the amount from one of these persons, precisely the highest value from all. It has been assumed that when more than one person in the family reports this self-employment income, these family persons are supposed to be all working for the same business.

Derived from: Line 162 (1984 to present), Line 84 (1982 to 1983)

IMDB: BGRS_ I, F, P (Formerly SGBUS from 1982 to 1995, retroactively changed to BGRS_ in 1996)

Business income, net

(1982 to present)

Definition: Net business income is the tax filer's share of income (gain or loss) from an unincorporated business, after costs and expenses are deducted. It is a component of self-employment income. Amounts reported by the tax filer might be positive, negative or zero.

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the end of the taxation year for reporting this income. Beginning in 1995, most individuals are required to report self-employment income on a calendar year basis. However, eligible individuals may be able to use an alternative method of reporting whereby the fiscal period does not end on December 31. Due to this rule change, individuals reporting self-employment income in 1995 may have reported more than one fiscal year's income (i.e. more than 12 months).

Derived from: Line 135 (1984 to present), Line 19 (1982 to 1983)

IMDB: BNET_ I, F (formerly SNBUS from 1982 to 1995, retroactively changed to BNET_ in 1996)

Business investment loss

(1988 to present)

Definition: A business investment loss results from the actual or deemed disposition of certain capital properties. It can happen when the tax filer dispose of one of the following to a person the tax filer deals with at arm's length:

- a share of a small business corporation; or
- a debt owed to you by a small business corporation.

The tax filer may also have such a loss if he/she is deemed to have disposed of, for nil proceeds of disposition, a debt or a share of a small business corporation under any of the following circumstances:

A small business corporation owes the tax filer a debt (other than a debt from the sale of personal-use property) that is considered to be a bad debt at the end of the year.

At the end of the year, the tax filer owns a share (other than a share he/she received as consideration from the sale of personal-use property) of a small business corporation that:

- has gone bankrupt in the year;
- is insolvent, and a winding-up order has been made in the year under the *Winding-up Act*; or
- is insolvent at the end of the year and neither the corporation, nor a corporation it controls, carries on business.

Derived from: line 217

IMDB: KLCBC I, F

Canada Caregiver Credit Amount for Other Dependant Age 18 and Older (2017 to present)

Definition: A non-refundable tax credit amount a tax filer may be eligible to claim for other dependants 18 years of age or older, who are not their spouse or common-law partner or an eligible dependant for whom an amount can be claimed. The caregiver credit amount is capped to a maximum amount each tax year but it can be split with another claimant. An amount can be claimed for each of their or their spouse's or common-law partner's dependent children or grandchildren only if that person was dependent on them because of an impairment in physical or mental functions and was 18 years of age or older. A claim can also be made for an amount for more than one person if each one meets all the following conditions. The person must have been:

- the tax filer's or their spouse's or common-law partner's parent, grandparent, brother, sister, aunt, uncle, niece, or nephew;
- 18 years of age or older;
- dependent on the tax filer because of an impairment in physical or mental functions; and
- a resident of Canada at any time in the year. It is not possible to claim this amount for a person who was only visiting.

To be eligible a tax filer must first claim the spouse or common-law partner amount (MXMP_), or the amount for an eligible dependant (EQMAR), and the net income of the dependant must be below a prescribed income amount. See also "Additional personal exemptions (APXMP)" and "Caregiver Amount (CAREG)".

IMDB: CCCODC_

Canada Caregiver Credit Amount for Spouse or Common-Law Partner, or Eligible Dependant Age 18 and Older

(2017 to present)

Definition: A non-refundable tax credit amount a tax filer may be eligible to claim if they cared for a spouse or common-law partner, or an eligible dependant 18 years of age or older. The caregiver credit amount is capped to a maximum amount each tax year. To be eligible a tax filer must first claim the spouse or common-law partner amount (MXMP_), or the amount for an eligible dependant (EQMAR), and the net income of the dependant must be within a prescribed income range. See also "Additional personal exemptions (APXMP)" and "Caregiver Amount (CAREG)".

IMDB: CCCAMC_

Canada employment amount

(2006 to present)

Definition: The Canada employment amount is a non-refundable tax credit available for the first \$1,000 of employment income earned. The credit is based on the lesser of base amount of \$1,000, indexed for inflation each year after 2007; and total employment income reported on lines 101 and 104 of the tax return. The amount provides recognition for work-related expenses such as home computers, uniforms and supplies in the public and private sector. Self-employed individuals are not eligible to claim this amount.

Derived from: Line 363, Schedule 1

IMDB: CEA__ I, F

Canadian Forces personnel and police deduction

(2004 to present)

Definition: A new deduction that applies for 2004 and subsequent years for certain members of the Canadian Forces and Canadian police services if deployed outside Canada on a high-risk or current moderate-risk operational mission (amounts taken from Box 43 of T4 slips).

Derived from: Line 244

IMDB: CFPDN I, F

Capital gains deferral from qualifying dispositions of eligible small business corporation shares

(2010 to present)

Definition: The capital gains deferral is available for the disposition of eligible

small business corporation shares made in 2010. The investment can be made by an individual in any particular corporation (or related group).

Derived from: Line 161 Schedule 3

IMDB: KGSBINVDFR_ I, F

Capital gains exemption, calculated

(1986 to present)

Definition: A capital gains exemption refers to the amount of capital gains that a tax filer is able to deduct from Taxable income. A capital gain (loss) arises whenever there is a disposition or deemed disposition of capital property (i.e. when a tax filer sells eligible capital property for more (less) than its initial cost. The Capital Gains Exemption is an optional deduction from Taxable income.

Both the number of individuals and the amounts reported were unusually high in 1994, in which there was a change in legislation whereby individuals could no longer claim a deduction for gains realized after February 1994 on property other than qualified small business corporation shares or qualified farm property. However, individuals could report all or part of their capital gains that were accrued before February 23, 1994 so that they could benefit from the unused part of their \$100,000 capital gain exemption.

Derived from: Line 254 (1986 to present)

IMDB: GGEX_ I, F

Capital gain held in reserve from the disposition of capital property

(2009 - 2010)

Definition: A capital gain from a reserve brought into income qualifies for the capital gains deduction only if the original capital gain was from a property eligible for the deduction.

Derived from: Form T2017

IMDB: KGHRS I, F

Capital gain (or loss) of qualified small business corporation shares

(2010 to present)

Definition: The net capital gain or loss from the disposition of qualified small business corporation shares. For more information see variable SBDSPGRS.

Derived from: Line 107 Schedule 3

IMDB: SBNGLSH I, F

Capital gains or losses, net

(1982 to present)

Definition: These are the net capital gains or losses before multiplying by a conversion factor to get the Net taxable capital gains or losses.

Derived from: T1FF processing, on Schedule 3 Line 9 (2000), Line 197 (2001 to present)

IMDB: CLKGX I, F

Capital gains/losses, net taxable

(1982 to present)

Definition: A capital gain or loss occurs when there is a disposition or deemed disposition of capital property, only a fraction of net capital gains are taxable.

The following is the percentage of capital gain that is taxable:

- 50%, 2001 to 2017;
- Three different percentages in 2000;
- 75%, 1990 to 1999;
- 37.5%, 1997 for certain property donated to charity;
- 66%, 1988 and 1989;
- 50%, 1982 to 1987.

Both the number of individuals and the amounts reported were unusually high in 1994, in which there was a change in legislation whereby individuals could no longer claim a deduction for gains realized after February 1994 on property other than qualified small business corporation shares or qualified farm property. However, individuals could report all or part of their capital gains that were accrued before February 23, 1994 so that they could benefit from the unused part of their \$100,000 capital gain exemption.

For the year 2000, tax filers include in their income 75% of capital gains realized before February 28, 66.67% of gains realized from February 28 to October 17 and 50% after this date. The cumulative capital gains deduction limit is \$250,000.

To get the actual net capital gains/losses, divide CLKGL by 0.50 from 1982 to 1987, by 0.66 in 1988 and 1989, by 0.75 from 1990 to 1999. For 2000 to present, this variable has been calculated for you (CLKGX).

Derived from: Line 127 (1984 to present), Line 17 (1982 to 1983)

IMDB: CLKGL I, F

Capital gain or loss on prior year reserves

(2010 to present)

Definition: Generally, the maximum period over which most reserves can be claimed is 5 years. However, a 10 year reserve period is provided for transfers to the filer's child of family farm property, family fishing property, and small business corporation shares, as well as gifts of non-qualifying securities made to a qualified donee.

Derived from: Line 192 Schedule 3

IMDB: KGAPPLRSVC I, F

Caregiver amount

(1998 to 2016)

Definition: The amount of the caregiver tax credit claimed by the tax filer on the return. Beginning in 1998, a tax filer who, either alone or with another person maintained a dwelling where the tax filer and a dependant lived, the tax filer can claim a caregiver amount for this dependant. Each dependant for whom the tax filer claims this amount must have been one of the following individuals:

- Your or your spouse or common-law's child or grandchild
- Your or your spouse or common-law's brother, sister, niece, nephew, aunt, uncle, parent or grandparent, who was resident in Canada. You cannot claim this amount for a person who was only visiting you.

In addition, each dependant must meet ALL of the following conditions:

- been 18 or over at the time they lived with you
- had a net income (line 236 of the dependant's tax return) of less than the specified amount for the tax year (for example, \$17,745 in 2007), and
- been dependent on the tax filer due to mental or physical infirmity, or if they are your parent or grandparent (including in-laws) and age 65 or older.

Derived from: Line 315 Schedule 1

IMDB: CAREG I, F

Carrying charges and interest expenses

(1986 to present)

Definition: A tax filer may claim the following carrying charges and interest paid to earn income from investments on his/her tax return.

- fees to manage or take care of your investments (other than administration fees you paid for your registered retirement savings plan or registered retirement income fund), including safety deposit box charges;
- fees for certain investment advice or for recording investment income;
- fees to have someone complete your return, but only if you have income from a business or property, accounting is a usual part of the operations of your business or property, and you did not use the amounts claimed to reduce the business or property income you reported;
- most interest you pay on money you borrow for investment purposes, but generally only as long as you use it to try to earn investment income, including interest and dividends.
However, if the only earnings your investment can produce are capital gains, you cannot claim the interest you paid; and
- legal fees you paid relating to support payments that your current or former spouse or common-law partner, or the natural parent of your child, will have to pay to you. Legal fees you paid to try to make child support payments non-taxable must be deducted on line 232.

Derived from: line 221 T1

IMDB: CYCGI I, F

Census division

(1982 to present)

Definition: Census Division (CD) is the general term for provincially legislated areas (such as county, —regional municipality, and regional district) or their equivalents. Census divisions are intermediate geographic areas between the province/territory level and the municipality (census sub-division). A census division is a group of neighbouring municipalities joined together for the purposes of regional planning and managing common services (such as police or ambulance services). These groupings are established under laws in effect in certain provinces of Canada. For example, a census division might correspond to a county, a regional municipality or a regional district. In other provinces and the territories where laws do not provide for such areas, Statistics Canada defines equivalent areas for statistical reporting purposes in cooperation with these provinces and territories. Each CD is identified by a unique four-digit code including the code of the province (first two-digits) and the CD code (third and fourth digits). For example:

PR-CD code	CD name and type
12 06	Lunenburg (N.S.)
35 06	Ottawa (Ont.)

Derived from: PCONV file from Geography Division and ISD geography conversion file

IMDB: CD16_/CD11_/CD06_/CD01_/CD96_/CD91_/CD86_/CD81_ I, F

Census division - unique

(1982 to present)

Definition: This variable incorporates geographic codes from other levels of geography (for example, province) to obtain a unique Census Division (CD) code. The variable utilizes census geography information applicable to the year in which the variable is created. Users should be aware that census geography information changes over time, being updated with each new census. In addition, postal code boundaries do not correspond perfectly with census geography boundaries. For additional information please consult the most recent CD variable using census geographies (for example: CD06_).

Derived from: PCONV file from Geography Division and ISD geography conversion file

IMDB: XCD16_/XCD11_/XCD06_/XCD01_/XCD96_/XCD91_/XCD86_/XCD81_ I, F

Census metropolitan area

(1982 to present)

Definition: A Census Metropolitan Area (CMA) or a Census Agglomeration (CA) is formed by one or more adjacent municipalities centred on a large urban area (known as the urban core). A CMA must have a total population of at least 100,000 of which 50,000 or more must live in the urban core. A CA must have an urban core population of at least 10,000. To be included in the CMA or CA, other adjacent municipalities must have a high degree of integration with the central urban area, as measured by commuting flows derived from census place of work data.

If the population of the urban core of a CA declines below 10,000, the CA is retired. However, once an area becomes a CMA, it is retained as a CMA even if its total population declines below 100,000 or the population of its urban core falls below 50,000. The urban areas in the CMA or CA that are not contiguous to the urban core are called the urban fringe. Rural areas in the CMA or CA are called the rural fringe.

When a CA has an urban core of at least 50,000, it is subdivided into census

tracts. Census tracts are maintained for the CA even if the population of the urban core subsequently falls below 50,000. All CMAs are subdivided into census tracts. For Census metropolitan area 2006 there are 33 census metropolitan areas in Canada. Each CMA or Census Agglomeration (CA) in Canada is identified individually by the two-digit code of the province followed by a unique three-digit code for the CMA/CA.

For example:

PR-CMA/CA code	CMA/CA name
24 505	Ottawa-Gatineau CMA (Que.)
35 505	Ottawa-Gatineau CMA (Ont.)
47 840	Lloydminster CA (Sask.)
48 840	Lloydminster CA (Alta.)

Derived from: PCONV file from Geography Division and ISD geography conversion file

IMDB: CMA16/CMA11/CMA06/CMA01/CMA96/CMA91/CMA86/CMA81 I, F

Census metropolitan area - unique

(1982 to present)

Definition: This variable incorporates geographic codes from other levels of geography (for example, province) to obtain a unique Census Metropolitan Area (CMA) code. The variable utilizes census geography information applicable to the year in which the variable is created. Users should be aware that census geography information changes over time, being updated with each new census. In addition, postal code boundaries do not correspond perfectly with census geography boundaries. For additional information please consult the most recent CMA variable using census geographies (for example: CMA06).

Derived from: PCONV file from Geography Division and ISD geography conversion file

IMDB: XCMA16/XCMA11/XCMA06/XCMA01/XCMA96/XCMA91/XCMA86/XCMA81 I, F

Census metropolitan area flag

(1982 to present)

Definition: Flag used to differentiate the geographic areas of CMAs from CAs. It is generated from the list of CMAs in a particular year. When it is 1, it means CMA16/CMA11/CMA06/CMA01/CMA96/CMA91/CMA86/CMA81 and XCMA16/XCMA11/XCMA06/XCMA01/XCMA96/XCMA91/XCMA86/XCMA81 are a CMA. If it is missing they are a CA.

Derived from: PCONV file from Geography Division and ISD geography conversion file

IMDB: CMAFL I, F

Census sub-division

(1982 to present)

Definition: A Census Sub-Division (CSD) is the general term applied to municipalities (as determined by provincial legislation) or their equivalent, for example, Indian reserves, Indian settlements, and unrecognized territories. Each CSD is identified by a unique seven-digit code including the code of the province (first two-digits), the last two-digits of the CD code (third and fourth digit) and a three-digit code for the Census Subdivision. For example:

PR-CD-CSD code	CSD name and type
12 06 008	Mahone Bay, T (N.S.)
35 06 008	Ottawa, C (Ont.)

Derived from: PCONV file from Geography Division and ISD geography conversion file

IMDB: CSD16/CSD11/CSD06/CSD01/CSD96/CSD91/CSD86/CSD81 I, F

Census sub-division - unique

(1982 to present)

Definition: This variable incorporates geographic codes from other levels of geography (for example, province) to obtain a unique Census Sub-Division (CSD) code. The variable utilizes census geography information applicable to the year in which the variable is created. Users should be aware that census geography information changes over time, being updated with each new census. In addition, postal code boundaries do not correspond perfectly with census geography boundaries. For additional information please consult the most recent CSD variable using census geographies (for example: CSD06).

Derived from: PCONV file from Geography Division and ISD geography conversion file

IMDB:

XCSD16/XCSD11/XCSD06/XCSD01/XCSD96/XCSD91/XCSD86/XCSD81 I, F

Census tracts

(1982 to present)

Definition: Census Tracts (CTs) are small geographic units representing urban or

rural neighbourhood-like communities in CMAs or CAs (with an urban core population of 50,000 or more at the previous census). Each census tract is assigned a seven-character numeric 'name' (including leading zeros, the decimal point and trailing zeros). To uniquely identify each census tract in its corresponding census metropolitan area or tracted census agglomeration, the three-digit CMA/CA code must be added to and precede the CT 'name'. For example:

CMA/CA code – CT name	CMA/CA name
562 0005.00	Sarnia CA (Ont.)
933 0005.00	Vancouver CMA (B.C.)

Derived from: PCCF File, Geography Division

IMDB: CT16_/CT11_/CT06_/CT01_/CT96_/CT91_/CT86_/CT81_ I, F

Census tract - unique

(1982 to present)

Definition: This variable incorporates geographic codes from other levels of geography (for example, province) to obtain a unique Census Tract (CT) code. The variable utilizes census geography information applicable to the year in which the variable is created. Users should be aware that census geography information changes over time, being updated with each new census. In addition, postal code boundaries do not correspond perfectly with census geography boundaries. For additional information please consult the most recent CT variable using census geographies (for example: CT06).

Derived from: PCONV file from Geography Division and ISD geography conversion file

IMDB: XCT16_/XCT11_/XCT06_/XCT01_/XCT96_/XCT91_/XCT86_/XCT81_ I, F

Charitable donations calculated

(1983 to present)

Definition: A credit, since 1988, which is given to tax filers for their charitable donations to registered charities and athletic associations. Charitable Donations Calculated is the sum of Allowable Charitable Donations and Government Gifts. In order to obtain a credit for donations, the charitable organization must have been devoted to a valid activity and no part of its income can have been available for the personal benefit of any proprietor, member or shareholder. In addition, the organization must be registered with the Department of National Revenue. Government Gifts consist of any gift to Canada, a province, or a cultural organisation.

Derived from: Line 340 Schedule 9

IMDB: CDONC I, F

Child care expense deduction

(1982 to present)

Definition: Child care expenses can be claimed if the tax filer paid for child care services for an eligible child which enabled him/her (or a supporting individual) to either earn income, take an occupational training course for which a training allowance under the National Training Act was received, or carry on research or similar work for which a grant was received. Since 2000, a tax filer can deduct expenses of up to \$10,000 for an eligible child (some disability criteria apply).

Derived from: Line 214 (1984 to present), Line 37 (1982 to 1983)

IMDB: CCEXD I, F

Children's art amount

(2011 to 2016)

Definition: A taxfiler can claim to a maximum of \$500 per child the fees paid in the year relating to the cost of registration or membership for their or their spouse's or common-law partner's child in a prescribed program (see the next section) of artistic, cultural, recreational, or developmental activity. The child must have been under 16 years of age (or under 18 years of age if eligible for the disability amount) at the beginning of the year in which an eligible arts expense was paid.

If the child qualifies for the disability amount and is under 18 years of age at the beginning of the year, an additional amount of \$500 can be claimed as long as a minimum of \$100 is paid for registration or membership fees for a prescribed program

As of January 1, 2017, this amount has been eliminated.

Derived from: Line 370 T1

IMDB: CARTTC_ I, F

Children fitness amount

(2007 to 2014)

Definition: This variable is a tax credit for up to \$500 of eligible fitness expenses for each of the tax filer's children who are under 16 at the beginning of the taxation year. Replaced by variable TRCFTCC_ in 2015.

Derived from: Line 365 of Schedule 1
IMDB: CFA__ I, F

Children fitness amount (as claimed by the client)

(2012 to 2014)

Definition: This variable is the amount claimed by the client for this tax credit. Please also see the variable CFA__ for a definition. Replaced by variables TPRCFETCC_ and PCFETCC_.

Derived from: Line 365 Schedule 1

IMDB: NRPROVCLFIT_ I, F

Children Fitness, fees plus supplement

(2015 to present)

Definition: The total amount of children's fitness fees, plus supplement for the refundable children's fitness tax credit, as declared by the individual.

Derived from: Line 6392 YK 479

IMDB: TPRCFETCC_ I, F

Children Fitness, refundable tax credit

(2015 to 2016)

Definition: The amount of refundable children's fitness tax credit, as calculated by the system.

As of January 1, 2017, this credit has been eliminated.

Derived from: Line 459 T1

IMDB: RCFTCC_ I, F

Children Fitness, total expenses

(2015 to 2016)

Definition: The amount of total expenses for the refundable children's fitness tax credit, as calculated by the system. Replaces variable CFA__.

As of January 1, 2017, this credit has been eliminated.

Derived from: Line 458 T1

IMDB: TRCFTCC_ I, F

Child tax benefit

(1993 to present)

Definition: The child tax benefit (or Canada Child Tax Benefit, CCTB) is a program that replaces (beginning from 1993) the previous federal Family Allowance program, the non-refundable child deduction and the refundable Child Tax Credit. It is an income supplement for individuals who have at least one qualified dependent child. Factors involved in determining the Child Tax Benefit (CTBI) include: the number of dependent children, their ages and family income. Provided all eligibility requirements are met, the benefits will continue until the month following the child's 18th birthday.

Derived from: Child Tax Benefit (CTB) file

IMDB: CTBI_ I, F

Child tax credit

(1982 to 1992)

Definition: The child tax credit provided assistance in meeting the costs of raising children for low to middle-income families. It was available to tax filers with eligible children. Between 1982 and 1987, an eligible child had to be less than 18 years old the entire tax year in order to be qualified. From 1988 to 1992, an eligible child was any child who was under 18 and for whom the tax filer could claim Family Allowance (FA__). If the child became 18 during the tax year, the child was eligible for all months including the month of his or her 18th birthday as long as he or she was still eligible for Family Allowance (FA__).

Since 1986, a child tax credit prepayment was made to low income families. To determine the amount of child tax credit still owing the tax filer, the prepayment amount was subtracted from the total child tax credit amount. If the prepayment amount was larger than the full credit, the tax filer had to repay the difference.

Since 1988, a supplement for children under seven years old was also available to tax filers. This supplement was reduced by 25% of the child care expenses claimed for these children. The remaining amount was added to the child tax credit.

Derived from: Line 444 (1988 to 1992), Line 450 (1984 to 1987), Line 78 (1982 to 1983)

IMDB: CTC__ I, F

Children, number of children under age 18

(2007 to 2014)

Definition: The number of children under age 18 at the end of the taxation year for whom the children amount deduction was claimed. For 2007, and later years, a personal amount may be claimed for each child under age 18 at the end of the taxation year. The amount is independent of any income the child may have; that is, it is not reduced by any amount if the child has income of his or her own.

Derived from: Line 366 of Schedule 1

IMDB: CLT18 I

Children, total number by specific year of age

(1982 to present)

Definition: These variables provide the total number of children that each tax filer may have, by the specific age for those children, ages 0 through to 18 years. A single additional variable provides information for those filers with children aged 19 years and older. A value of 0 (zero) for any variable, indicates that the filer does not have a child of that age. A value of 1 or greater indicates that the filer has that specific number of children of the particular age variable. For example, if a filer has three children, one aged 6 months and two other children aged 3 years, then for that filer the variable TNK00 would have a value of 1, and the variable TNK03 would have a value of 2. For further information please also see variable TNKID_ "Children, total number in family".

Derived from: IMDB processing

IMDB: TNK00 to TNK19 I

Children, total number in family

(1982 to present)

Definition: The total number of children in a family is identified in this field. A child is defined as someone who is single and living with one or both parents. Please note that children may be any age, i.e. a 40-year-old child may be living with a 60-year-old parent.

The number of children might have changed in a family over the 2005-2008 period due to improvements to the T1FF process of identifying children and the introduction of the Children Fitness tax credit (CFA) and Children Amount Deduction (CHAD) in 2007 and the Universal Child Care Benefit program in 2006 allowing for the identification of more

children. These changes have resulted in improved coverage of children in the T1FF. The impact of these changes is most notable in the count of imputed children from lone-parent families although it is not possible to distinguish the precise impact of the improvements separately from normal year-to-year change.

Derived from: T1FF Processing

IMDB: TNKID I

Children amount deduction

(2007 to present)

Definition: A taxfiler can claim a federal non-refundable tax credit for each child under age 18 at the end of the taxation year. The amount is independent of any income the child may have; that is, it is not reduced by any amount if the child has income of his or her own:

- The full amount can be claimed in the year of the child's birth, death, or adoption.
- If the child resides with both parents throughout the year, either the filer or spouse or common-law partner can claim this amount.
- If the child does not reside with both parents throughout the year, the parent or the spouse or common-law partner who claims the amount for an eligible dependant for that child, can claim this amount.

Derived from: Line 367 of Schedule 1

IMDB: CHAD_ I, F

Children deduction, amount transferred to a spouse or common-law partner

(2007 to present)

Definition: A taxfiler has the right to transfer a part or the entire federal non-refundable tax credit amount to which they have a claim either to their spouse or common-law partner. Conversely, they can also ask to receive this amount from their spouse or common-law partner. The amount is independent of any income the child may have; that is, it is not reduced by any amount if the child has income of his or her own.

Derived from: Line 361 Schedule 2

IMDB: CHADT I, F

City identifier

(1982 to present)

Definition: City identifier

Derived from: T1FF processing

IMDB: CTYID

Clergy residence deduction

1999 to present

Definition: Clergy residence deduction is the amount of deduction for a Clergy residence as claimed by the client. The following “basic conditions” must be met:

The person is a member of the clergy or of a religious order, or a regular minister of a religious denomination; and

The person is:

- in charge of a diocese, parish or congregation
- ministering to a diocese, parish or congregation, or
- engaged exclusively in full-time administrative service by appointment of a religious order or denomination.

Derived from: line 231 T1

IMDB: CLRGY I, F

Commission income from T4 slips

(1982 to present)

Definition: This is the total income received by a tax filer from employment commissions in the year. Commission income is directly related to the level of sales for a given company or individual. This amount is included in Total Employment Income from T4 Slips (T4E___).

Derived from: Line 102 (1984 to present), Line 02 (1982 to 1983)

IMDB: CMIT4 I, F

Commission income, gross

(1982 to present)

Definition: Gross commission is the entire income of the tax filer's unincorporated business, where commission is earned, before costs and expenses are deducted. If the enterprise is a partnership, each partner reports the entire gross commission income of the operation.

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the end of the taxation year for reporting this income. Beginning in 1995, most individuals are required to report self-employment income on a calendar year basis. However, eligible individuals may be able to use an alternative method of reporting whereby the fiscal period does not end on December 31. Due to this rule change, individuals reporting self-employment income in 1995 may have reported more than one fiscal year's income (i.e. more than 12 months).

Note: When this variable is reported for more than one person in a family, the family and parents aggregate levels contain only the amount from one of these persons, precisely the highest value. It has been assumed that when more than one person in the family reports this self-employment income, these family persons are supposed to be all working for the same business.

Derived from: Line 166 (1984 to present), Line 86 (1982 to 1983)

IMDB: CMGRS I, F (formerly SGCOM from 1982 to 1995, retroactively changed in 1996)

Commission income, net

(1982 to present)

Definition: Net commission income is the tax filer's share of income (gain or loss), obtained by self-employment from an unincorporated business where commission is earned, after costs and expenses are deducted. It is a component of self-employment income. Amounts reported by the tax filers might be positive, negative or zero.

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the end of the taxation year for reporting this income. Beginning in 1995, most individuals are required to report self-employment income on a calendar year basis. However, eligible individuals may be able to use an alternative method of reporting whereby the fiscal period does not end on December 31. Due to this rule change, individuals reporting self-employment income in 1995 may have reported more than one fiscal year's income (i.e. more than 12 months).

Derived from: Line 139 (1984 to present), Line 21 (1982 to 1983)

IMDB: CMNET I, F (formerly SNCOM from 1982 to 1995, retroactively change to CMNET in 1996)

CPP/QPP benefits

(1982 to present)

Definition: This is the income received from the Canada Pension Plan (CPP) or Quebec Pension Plan (QPP). Both CPP and QPP provide retirement, disability and survivors'

pensions, certain children's benefits, and death benefits. The CPP and QPP are parallel pension programs with similar payment and benefits structures. The Canada Pension Plan operates in all provinces and territories in Canada except Quebec. Quebec established a comparable provincial plan, the Quebec Pension Plan. Since 1989, the Quebec Pension Plan is included in this field.

Derived from: Line 114 (1984 to present), Line 10 (1982 to 1983)

IMDB: CQPP_ I, F

CPP or QPP deduction or tax credit on self-employment earnings

(2002 to present)

Definition: CPPSE represents 50% of the Self-employment CPP/QPP calculated contributions. In the case of self-employment, the taxfiler contributes both halves of CPP and QPP. This amount gets reported on Line 222 and also in Schedule 1, line 310, representing the employer and employee components. You can claim contributions you have to make on self-employment and limited or non-activity partnership income, or those you choose to make on certain employment income (making additional CPP contributions at line 308), or those you choose to make on your provincial income tax return for Quebec on certain employment income (see PQ guide). (See also CLCPP and CLQPP).

Calculated Canada Pension Plan Payable Self-Employment. A taxfiler is entitled to a maximum credit equal to 17% of the CPP/QPP contributions paid in the year. For partnerships, a taxfiler must include only his/her part or net profit or loss. The calculated Canada Pension Plan payable on self-employment is a component in the calculation of total non-refundable tax credits. If the taxfiler's business losses are more than his/her profits, he/she cannot use the loss to reduce CPP contributions paid on employment earnings. If eligible, the taxfiler may make additional contributions to the pension plan up to the maximum annual contribution. This would increase the amount of his/her pension in the future. If the taxfiler contributed more than the maximum amount during the tax year, Canada Revenue Agency would refund the excess amount. Self-employed persons are allowed a maximum contribution based on their maximum contributory earnings.

(see also variables CLQPP and CPPSE).

Derived from: Line 222 and Line 310 Schedule 1

IMDB: CPPSE I, F

CPP Overpayment

(1991 to present)

Definition: If a taxfiler was not a resident of Quebec on December 31, and they contributed more to the Canada Pension Plan (CPP) than they had to (see line 308), they enter the difference on this line.

If they were a resident of Quebec on December 31, this line does not apply to them. These taxfilers claim the excess contribution on their provincial income tax return for Quebec.

Derived from: Line 448 T1

IMDB: CPPRF I, F

CPP receipt – number of months

(2012 to present)

Definition: This variable indicates the number of months that a taxfiler was in receipt of Canada Pension Plan Retirement Benefits, excluding disability benefits, for the particular calendar year.

Derived from: Calculated by CRA

IMDB: CPPRTIRMTH_ I, F

CPP/QPP contributions payable from self-employment

(1982 to present)

Definition: This variable measures the total amount of CPP/QPP contributions payable from self-employment. Up until the end of 2001, this variable (CLCPP) measured both CPP and QPP contributions from self-employment. However, for the period from 2002 onward two important changes occurred. The first major change was the introduction of a new variable CPPSE. Whereas the variable CLCPP measured all contributions payable to CPP/QPP, the new variable CPPSE measures 50% of the total contributions payable on all CPP/QPP contributions (see the definition of CPPSE). The second major change was that from 2002 onward CLCPP measures **only** the contributions for CPP. Contributions payable to QPP from self-employment, from 2002 onward, are now available in the variable CLQPP.

PRIOR TO 2002

(1982 to 2000)

The Canada Pension Plan (CPP) and the Quebec Pension Plan (QPP) are compulsory contributory social insurance plans that protect workers and their families against loss of income due to retirement, disability or death. Most employed and self-employed individuals between the ages of 18 and 70 years are required to make contributions based on their earnings. When the tax filer is employed, the employer contributes half the CPP and QPP by matching the employee's contributions. When self-employed, the individual can contribute both halves to either the CPP or QPP. However, if the tax filer has both wages and self-employment earnings, the amount of CPP contributions made through self-

employment earnings will depend on the amount already contributed as an employee to the CPP or QPP.

(2000 to 2001)

When the tax filer is self-employed, the individual can contribute both halves of contributions either for the CPP or QPP. However, if the tax filer has both wages and self-employment earnings, the amount of CPP contributions made through self-employment earnings will depend on the amount already contributed as an employee to the CPP or QPP. The tax filer can claim, on line 310 of Schedule 1, half of the total of your CPP or QPP contributions, if any, from Schedule 8. The tax filer can also claim on line 222, an amount for the other half.

2002 AND AFTER

Since 2002, measurement of the total amount payable from self-employment contributed to CPP/QPP by tax filers has changed. First, the variable CPPSE was introduced to measure the total deductions and tax credits available from self-employment income (since tax filers can contribute both halves, the variable CPPSE measures half of the total, effectively either the employee or employer half). The second change to the variable CLCPP is that for those tax filers residing in Quebec with Quebec Pension Plan (QPP) contributions payable on self-employment, the total amount of these contributions are no longer included in the variable CLSPP but are instead included in a new variable, CLQPP. CPP contributions payable on self-employment are still part of the variable CLCPP for tax filers who do not reside in Quebec. A user wishing to obtain the total of CPP/QPP contributions payable from self-employment in the period after 2002 must combine the results from CLCPP and CLQPP. Alternatively, users could also double the amount of the variable CPPSE.

Derived from: Line 9 Schedule 8 (2002 to present), Line 310 (1988 to 2001), Line 203 (1984 to 1987), Line 26 (1982 to 1983)

IMDB: CLCPP I, F

CPP/QPP contributions through employment T4

(2002 to present)

Definition: This is the amount that an individual contributes to their Canada Pension Plan (CPP) and the Quebec Pension Plan (QPP). The CPP and QPP are compulsory contributions to social insurance plans that protect workers and their families against loss of income due to retirement, disability or death. Most paid employees and self-employed individuals between the ages of 18 and 70 years are required to make contributions based on their earnings. A tax filer who is self-employed pays the entire amount of the CPP/QPP contribution.

For a tax filer who receives an income for a paid employment, the employer contributes half of the CPP/QPP and the tax filer contributes the other half. If the tax filer has both wages and self-employment earnings, the amount of CPP contributions made through self-employment earnings will depend on the amount already contributed as an employee to the CPP or QPP. (see CQPPD and QPPT4)

Derived from: Line 308 Schedule 1

IMDB: CQPT4 I, F

CPP/QPP contributions through employment

(1982 to present)

Definition: This is the amount that an individual contributes to their Canada Pension Plan (CPP) and the Quebec Pension Plan (QPP). The CPP and QPP are compulsory contributions to social insurance plans that protect workers and their families against loss of income due to retirement, disability or death. Most paid employees and self-employed individuals between the ages of 18 and 70 years are required to make contributions based on their earnings. A tax filer who is self-employed pays the entire amount of the CPP/QPP contribution. For a tax filer who receives an income for a paid employment, the employer contributes half of the CPP/QPP and the tax filer contributes the other half. If the tax filer has both wages and self-employment earnings, the amount of CPP contributions made through self-employment earnings will depend on the amount already contributed as an employee to the CPP or QPP. (See CQPT4)

Derived from: Line 308 (1988 to present), Line 202 (1984 to 1987), Line 25 (1982 to 1983)

IMDB: CQPPD I, F

CPP/QPP disability benefits included in income

(1992 to present)

Definition: This variable represents CPP/QPP disability benefits income. CPP/QPP disability benefits are included in the CPP/QPP benefits variable (CQPP_) on Line 114.

Individuals may receive a lump sum of CPP or QPP benefits whereby some or all of these benefits may have been for a previous year or years. This amount is to be entered on the tax form. If a part or the entire amount outlined is for a previous year or years and if it is \$300 or more, Canada Revenue Agency will assess if it is beneficial for the individual to claim the amount in the tax year to which the income pertains to and will apply the tax calculation that benefits the individual.

Derived from: Line 152 (1992 to present)

IMDB: DSBCQ I, F

Credit for interest paid on a student loan

(1999 to present)

Definition: The amount of the credit for interest paid on a student loan beginning in 1998 as calculated by CRA. There is a five-year optional carried forward that is available, to

the extent that the tax filer cannot (because the tax amount is insufficient for the use of the credit) or chooses not to claim interest paid in the current year. The tax filer can claim the carried forward amount in any of the five subsequent years. The tax filer cannot carry forward amounts paid in 1997 or earlier. This rule is valid, beginning in 1998 only.

To be eligible for the credit, interest must have been paid and not merely due or payable. It is only the student to whom the loan was made that can claim the credit. However, the interest does not necessarily need to have been paid by the student; the student can claim the credit if the interest was paid by the student or anyone related to her/him. Also to be eligible for the credit, the interest must be on a loan made under the Canada Student Loans Act.

The amount of interest paid is entered at line 319 and converted to a 17% credit at line 338.

Note that this variable is not in the IMDB in 1998 even if it exists in the 1998 tax form.

Derived from: Line 319 (1999 to present)

IMDB: LOANC I, F

CPP earnings code

(2002 to present)

Definition: This variable categorizes the CPP earnings received by a tax filer into the following classes:

- 0=Not Applicable (N/A)
- 1=Original self-employed earnings and CPP (T4) refund
- 2=Original self-employed earnings and CPP payable
- 3=Original CPP (T4) refund
- 4=Original CPP payables only
- 5=Revised self-employed earnings and CPP (T4) refund
- 6=Revised self-employed earnings and CPP payable
- 7=Revised CPP (T4) refund
- 8=Revised CPP payable only
- 9=Original or revised T4 information only

Derived from: Line 222 and Line 310 Schedule 1

IMDB: CPPCD I

Date of departure of emigrant

(1982 to present)

Definition: Date of Departure refers to the date that a Canadian resident left Canada. Tax filers who ceased to be Canadian residents must report the day and month of the tax year that they left Canada. It is reported in the personal information section of the tax return. This variable contains the year, month, and day of departure (YYYYMMDD).

Derived from: Personal Information Section of Canada Revenue Agency T1 tax form

IMDB: DEPDT I

Deduction for provincial parental insurance plan premiums on self-employment income

(2006 to present)

Definition: If the tax filer was a resident on December 31, he or she has to pay PPIP premiums if any of the following conditions apply:

- the net self-employment income on lines 135 to 143 of the return is \$2,000 or more ;
or
- the total of employment income (including employment income from outside Canada) and the net self-employment income is \$2,000 or more.

Derived from: line 223 T1

IMDB: PPIPD I, F

Deductions transferred from spouse

(1983, 1985 to present)

Definition: Calculated amount for claim for deductions transferred from spouse or common-law partner. A tax filer may be able to claim all or part of amounts for which their spouse or common-law partner qualifies. Schedule 2 would have to be completed. For example:

- age amount (line 301)
- pension income amount (line 314)
- disability income amount (line 316); and
- tuition and education amounts (line 323).

Derived from: Line 326 Schedule 1

IMDB: DNTSP I, F

Disability amount for a dependent other than spouse

(1986 to present)

Definition: The tax filer may claim the unused portion of the disability amount for a dependent who resides in Canada, if he or she claimed either an "Amount for dependent children" (Line 231, 1986 to 1987; Line 304, 1988 to present), or the "Equivalent amount for spouse" (Line 230, 1986 to 1987; Line 305, 1988 to present), for that dependent. Starting with the 2000 tax year, the claim also applies if the dependant was the spouse's sister, brother, aunt, niece or nephew.

Derived from: Line 318 (1988 to present), Line 246 (1986 to 1987)

IMDB: DISDO I, F

Disability amount for self

(1983 to present)

Definition: A tax filer may claim a pre-set disability amount if severely he or she was physically or mentally impaired in the tax year, and the impairment noticeably restricted the tax filer's activities of daily living.

Derived from: Line 316 (1988 to present), Line 245 (1986 to 1987), Line 246 (1984 to 1985), Line 53 (1983)

IMDB: DISDN I, F

Disability deduction transferred

(1995 to present)

Definition: Calculated amount of disability deduction transferred from the client's spouse or common-law. A tax filer may be able to claim all or part of the disability amount for which their spouse or common-law partner qualifies. Any portion of the disability amount unused by the person with a disability may be transferred to the spouse of the person with a disability.

Derived from: Line 357 Schedule 1 (1997 to present) Line 987 Schedule 2 (1995 to 1996)

IMDB: DISDT I, F

Dividends

(1982 to present)

Definition: Dividends are, for tax purposes, defined as a share of the profits of a Canadian corporation, which are distributed to its shareholders. Dividends should be reported as income on the T1 Tax Form in the year they are received.

The Canada Revenue Agency adjusts dividends upward to create taxable dividends (DIVTX, available only on the T1FF). The Dividends variable on IMDB (XDIV_)

represents the actual amount of dividends received by the tax filer before that amount is "grossed-up" by the Canada Revenue Agency. Dividends are calculated using the following equation:

2006 to present:

$$XDIV_ = (DIVTO * \text{gross-down factor1}) + (DIVTE * \text{gross-down factor2})$$

Where:

DIVTX = Total taxable amount of dividends (eligible and other than eligible dividends) from taxable Canadian corporations, line 120.

DIVTO = Taxable amount of dividends other than eligible dividends, line 180.

DIVTE = Taxable amount of eligible dividends, $DIVTE = (DIVTX - DIVTO)$.

Gross-Down Factors = reciprocals of the Canada Revenue Agency's Gross-Up Factors.

- gross-down factor1 (gross-down factor for other than eligible dividends) =
 - 1/1.25 (2006 to 2013).
 - 1/1.18 (2014 to 2015)
 - 1/1.17 (2016 to 2017)
- gross-down factor2 (gross-down factor for eligible dividends) =
 - 1/1.45 (2006 to 2008)
 - 1/1.44 (2009 to 2010)
 - 1/1.41 (2011)
 - 1/1.38 (2012 to 2017)

1982 to 2005:

$$XDIV_ = DIVTX * \text{gross-down factor}$$

Where:

DIVTX = Taxable amount of dividends from taxable Canadian corporations, line 120 (1984 to 2005), Line 14 (1982 to 1983).

Gross-Down Factors = reciprocals of the Canada Revenue Agency's Gross-Up Factors

- 1988 to 2005 = 4/5
- 1987 = 3/4
- 1982 to 1986 = 2/3

Derived from: T1FF processing.

IMDB: XDIV_ I, F

Donations

(1983 to present)

Definition: Donations is the sum of the tax filer's charitable donations (1983 to present), government gifts (1983 to present), cultural donations (1984 to present) and ecological gifts (1995 to present).

Charitable donations consist of any donations to registered charities and athletic associations. For tax purposes, charitable organizations must be devoted to a valid activity and no part of their income can be made available for personal benefit of any proprietor, member or shareholder. In addition, the organization must have registered with the Department of National Revenue.

These organizations include:

- Canadian registered charities;
- Registered Canadian amateur athletic associations;
- Prescribed universities outside Canada;
- Canadian non-profit organizations that only provide low-cost housing for seniors;
- Registered national arts service organizations;
- The United Nations (or its Specialized Agencies);
- Charities outside Canada to which the Government of Canada has made a donation in 1996 or 1997.

Government gifts: consist of any gift to Canada, a province, or a cultural organization.

Cultural donations: The Cultural Property Export and Import Act contains provisions to encourage the retention of national treasures (Canadian cultural property) within Canada. Under these provisions, taxpayers are encouraged to dispose of such property to designated institutions or public authorities in Canada. Gifts of cultural property to a designated public authority or institution in Canada and certified by the Canadian Cultural Property Export Review Board will entitle the tax filer a tax credit as a donation. The amount eligible for credit is not limited to a percentage of the tax filer's net income for the year. Any portion not claimed in a year may be carried forward to the next five years.

Ecological gifts: A tax filer can claim the amount for a gift of land that was certified by the Minister to be important to the preservation of Canada's environmental Heritage. Donations made after February 27, 1995, may be claimed. These donations must be made to a Canadian Municipality or a registered charity designated by the Ministry of Environment.

The following summarizes the method of reporting donations:
From 1983 to 1987:

Donations were a deduction from net income and the tax filer could claim the entire amount of charitable donations that were the lower of:

- 1) The total donations made in the tax year plus any donations not previously claimed. In 1983, an individual could claim 1981 and 1982 donations if they had not been previously claimed. In 1984, donations made after 1980 could be claimed if they had not been previously.

Beginning in 1985, any donations made in the previous five years, which included the current tax year, could be claimed, or
2) 20% of his or her net income in the current tax year.

From 1983 to 1995:

A tax filer receiving income from U.S.A. sources may claim donations made to U.S.A. charitable organizations. This claim was restricted to 20% of U.S.A. income.

From 1983 to present:

Donations not previously claimed may be carried forward for up to five years from the year of the donation unless the donations were made in 1982 or 1983 and the optional \$100 donations/medical expenses deduction was claimed. This \$100 deduction was claimed on line 47 and was not included in the Donations variable, line 49.

From 1988 to 1993:

A portion of donations could be claimed as a tax credit. (The Donations variable outlines total donations claimed and not the tax credit portion.) The tax credit available was 17% on the first \$250 donated and 29% on donations in excess of \$250. As in previous years, there are limits on the amount of donations that can be claimed.

From 1988 to 1995:

A tax filer could claim the entire amount of charitable donations that were the lower of:

- 1) the total donations made in the tax year plus any donations not previously claimed (up to 5 years), or
- 2) 20% of his or her net income in the current tax year.

From 1994 to present:

A portion of donations could be claimed as a tax credit. (The Donations variable outlines total donations claimed and not the tax credit portion.) From 1994 to 2000, a tax credit of 17% was available on the first \$200 donated and 29% on donations in excess of \$200. From year 2001 to 2004 the rate was 16%, 15% for 2005, 15.25% for 2006 and 15% for 2007 to present, the inclusion rate on the first \$200 was reduced to 16%. As in previous years, there are limits on the amount of donations that can be claimed.

From 1995 to present:

A tax filer can claim donations made by his or her spouse if not previously claimed.

For 1996:

As outlined above, a portion of donations could be claimed as a tax credit. A tax filer could claim the entire amount of charitable donations that were the lower of the following 2 items:

- 1) the total donations made in the tax year plus any donations not previously claimed (up to 5 years), or
- 2) 50% of his or her net income (line 236) plus 50% of the taxable capital gains included in his or her income from capital property donated in 1996, minus any capital gains deduction claimed in 1996 on that property (line 339). For the year a person dies and the preceding year, the limit is 100% of the person's net income. Also, a tax filer receiving income from U.S.A. sources may claim 50% of U.S.A. income from donations made to U.S.A. charitable organizations.

From 1997:

A tax filer could claim the entire amount of charitable donations that were the lower of the following 2 items:

- 1) The total donations made in the tax year, plus any donations not previously claimed (up to 5 years), plus unclaimed gifts to the Crown made in the year or the five preceding years, or
- 2) 75% of his or her net income for the year, plus 25% of taxable capital gains included in his or her income from capital property donated in 1997, plus income from the recapture of any capital cost allowance arising on gifts of capital property, minus any capital gains deduction claimed in 1997, to the extent it relates to a gift above-mentioned. For the years a person dies or for the preceding year, the limit is 100% of the person's income.

Also, government gifts made after February 18, 1997 to the government of Canada or to a Canadian province or territory are subject to the same rule regarding eligible charitable organizations (75% of net income limitation for 1997).

Government gifts made before February 19, 1997 are not limited to the 75% of net income for 1997. Such gifts are eligible for credit to the extent that the tax filer has sufficient tax to absorb the amount of credit that the tax filer produces.

A tax filer receiving an income from U.S.A. sources may now claim 75% of U.S.A. income for donations made to U.S.A. charitable organizations.

If after July 31, 1997, the tax filer makes a non-qualifying gift in terms of securities, such as shares of a corporation that a tax filer controls, obligations or any other securities issued by the tax filer (other than shares, obligations, other securities listed on a prescribed stock exchange and deposits with financial institutions), the tax filer may not be able to claim a credit for the donation that is subject to special rules.

From 1998

No major changes.

Derived from: Line 344 of Schedule 9 (1997 to present), Line 344 (1986 to 1996), Line 243 & 244 (1986 to 1985), Line 243 & 245 (1984 to 1985), Line 49 (1983)

IMDB: TOTDN I, F

Donations made to government bodies

(2014 to present)

Definition: The amount of donations made to municipal and public bodies performing a function of government in Canada, as declared by the taxpayer.

Derived from: Line 329 Schedule 9

IMDB: GVTBDONS_ I, F

Education amount & tuition fees transferred from a child

(1995 to present)

Definition: A student who does not need to use all of his or her tuition and education amounts for the tax year to reduce his or her federal income tax to zero may be able to transfer the unused part to a parent, grandparent or spouse. The maximum amount that each student can transfer is \$5,000 even if there is still a surplus part. That part can be carried forward for the student's use in another year but may no longer be transferred.

Derived from: Line 324

IMDB: EDUDT I, F

Educational deduction for full-time student

(1983 to 2016)

Definition: A full-time student at a designated educational institution and enrolled in a qualifying educational program is entitled to claim an educational deduction. This deduction reduces Taxable income. Since 1988, the educational deduction has been a non-refundable tax credit. Prior to that time, it was a deduction from income.

The following are the educational deductions that a student may claim for each whole or part month that he or she was enrolled in a qualifying educational program:

Years	\$ per month
--------------	---------------------

1983 to 1987	50
1988 to 1991	60
1992 to 1995	80
1996	100
1997	150
1998 to 2000	200
2001 to 2005	400
2006 to 2016	465 (\$400 + \$65 for textbook amount)

From 1998 to 2000, the education amount the taxfiler could claim monthly was \$200. Therefore the maximum amount for this line is \$2,400 (12 months x \$200). From 2001 to 2005, these amounts are respectively \$400 and \$4,800. For 2006 to 2016, these amounts are respectively \$465 (\$400+ \$65 for textbook amount) and \$5580.

From 1983 to 1987, education amounts transferred from a dependent were claimed on the same line. Only the amount not required to reduce the student's Taxable income to zero may be transferred. From 1988 onward, education amounts transferred from a dependent are claimed on a separate line but not included in the IMDB until 1998. Starting in 1999 only the amount transferred by spouse is included.

From 1997, we only keep the qualified total amount of the student in the IMDB. However, any unused portion of the educational deduction may be carried forward and claimed in a future year. Any amounts carried forward cannot be transferred to a spouse, parent or grandparent at a later date and are not included in the IMDB.

Starting in 1998, there is also an educational deduction available to part-time students (\$60.00 per month, line 323). This amount is not included in the IMDB for 1998 but is included starting in 1999. (see also EDUDC)

NOTE: As of 2017, this deduction was ended. However, unused education and textbook amounts from previous years can be carried forward and applied in determining the education amount.

Derived from: Line 322 from Schedule 11 (1997 to 2016), Line 322 (1988 to 1996), Line 247 (1984 to 1987), Line 54 (1983)

IMDB: EDUDN I, F

Educational deduction (full-time) - calculated

(1995 to 2016)

Definition: The education deduction full-time represents the calculated amount that a tax filer may claim for each whole or part month during the tax year in which they were enrolled as a full-time student in a qualifying program. The CRA system calculates this figure (see also EDUDN)

NOTE: As of 2017, this deduction was ended, however, unused education and textbook amounts from previous years can be carried forward and applied in determining the education amount.

Derived from: Line 322, Schedule 11

IMDB: EDUDC I, F

Educational deduction for part-time student

(1999 to 2016)

Definition: The amount of education deduction the tax filer is allowed to claim while a part time student as calculated by CRA. The tax filer must enter on this line the number of months he or she was a part time student as stated on the T2202 form. The maximum number of months a tax filer can claim is 12. From 1998 to 2000, the education amount the tax filer could claim monthly was \$60. Therefore the maximum amount for this line is \$720 (12 months x \$60). From 2001 to 2005, these amounts are respectively \$120 and \$1,440. For 2006 to present, these amounts are respectively \$140 (\$120+ \$20 for textbook amount) and \$1680. This deduction started being available in 1998, but this variable was only included in the IMDB since 1999.

Note: This variable will not be available beginning in 2017.

Derived from: Line 321 from Schedule 11 (1999 to present)

IMDB: EDUPT I, F

Education deduction transferred from a dependant

(1988 to present)

Definition: Education deduction transferred refers to the Tuition fees and education tax credits transferred from a dependent student to a parent, grandparent, or to that student's spouse. Any portion of the education and tuition credits which the student does not need to claim to reduce his/her federal income tax payable to zero can be transferred. If a student is married and his/her spouse has claimed the married exemption amount or the amounts transferred from a spouse, then a parent, grandparent, or an otherwise qualified supporting person cannot claim transferred tuition or education credits from the student. The education and tuition amounts can only be transferred to the spouse. The unused portion of the education and tuition credits can only be transferred to one person. It is not divisible between supporting individuals.

Derived from: Line 324 Schedule 1

IMDB: EDUTF I, F

Elected split pension amount

(2007 to present)

Definition: This variable contains the elected split-pension amount a pensioner and his spouse or (common-law partner) agree to split up to 50% of his/her eligible pension income. If the spouse/partner is 65 years of age at the end of the taxation year, all his/her pension income is eligible, and up to 50% can be transferred. If the spouse/partner is not 65 at the end of the year, only his/her income eligible for \$2000 pension income credit ("qualified pension income"), is eligible income for purposes of the income splitting election.

Derived from: Line 116 of T1 tax form

IMDB: ESPA_ I, F

Elected split pension amount deduction

(2007 to present)

Definition: This variable contains the deduction for the elected split-pension amount a pensioner and his spouse or (common-law partner) agree to split up to 50% of his/her eligible pension income. If the spouse/partner is 65 years of age at the end of the taxation year, all his/her pension income is eligible, and up to 50% can be transferred. If the spouse/partner is not 65 at the end of the year, only his/her income eligible for \$2000 pension income credit ("qualified pension income"), is eligible income for purposes of the income splitting election.

Derived from: Line 210 of T1 tax form

IMDB: ESPAD I, F

Employment income

(1982 to present)

Definition: It is the total reported employment income. Employment income includes wages and salaries, commissions from employment, training allowances, tips and gratuities and self-employment income (net income from business, profession, farming, fishing and commissions), Indian exempt employment income, Indian exempt self-employment income.

Derived from: T1FF Processing

IMDB: EI____ I, F

Employment income from T4 slips, total

(1982 to present)

Definition: Total employment income from T4 slips includes all paid-employment income, i.e. wages, salaries, and commissions, before deductions. It excludes self-employment income. For other income from paid employment see Other employment income (OEI__).

Derived from: Line 101 (1984 to present), Line 01 (1982 to 1983)

IMDB: T4E__ I, F

Employment Insurance Assistance as part of a workforce re-entry initiative

(2003 to present)

Definition: Amount of financial assistance paid to client through various initiatives as reported by ESDC.

Derived from: ESDC and T1FF processing

IMDB: EISUP I, F

Employment insurance benefits

(1982 to present)

Definition: Employment insurance (EI) benefits, other than payments related to the cost of a course or program destined to facilitate re-entry into the labour force, are included in Taxable income. Employment insurance is income paid to individuals experiencing paid-employment income interruptions. There are also Employment insurance benefits for persons who stop working because of sickness, injury, pregnancy, birth, or adoption of a child. If a tax filer receives EI benefits and his or her net income before adjustments (Line 234, not available on IMDB) is more than the specified limit, the individual must pay back part of these benefits (see Employment insurance repayment (EICRP)).

Note that prior to 1996 these benefits were referred to as Unemployment insurance benefits.

Derived from: Line 119 (1984 to present), Line 13 (1982 to 1983)

IMDB: EINS_ I, F (formerly UIC__ from 1982 to 1995, retroactively changed to EINS_ in 1996)

Employment insurance benefits repaid deduction

(2003 to present)

Definition: Deduction for the amount of Employment insurance benefits that have been repaid.

Derived from: line 235 T1

IMDB: EIRDN I, F

Employment insurance overpayment for the provincial parental insurance plan - net

(2009 to present)

Definition: The net amount of employment insurance overpayments for the provincial parental insurance plan as calculated by CRA. The excess amount on line 450 is reduced by the provincial parental insurance plan premiums paid on line 376 on Schedule 1.

Derived from: Line 451 T1

IMDB: PPIPO I, F

Employment insurance premiums from T4 slips

(1982 to present)

Definition: This refers to the employment insurance (EI) premiums paid by employees based on their weekly insurable earnings. These compulsory contributions ensure income protection for workers experiencing temporary paid-employment income interruptions.

Note that prior to 1996 these premiums were referred to as Unemployment insurance premiums.

Derived from: Line 312 (1988 to present), Line 204 (1984 to 1987), Line 29 (1982 to 1983)

IMDB: T4EIC I, F

Employment insurance premiums on self-employment and other eligible earnings

(2010 to present)

Definition: Under new Employment Insurance (EI) measures that have been in effect since January 2010, self-employed individuals can choose to pay EI premiums to be eligible to receive EI special benefits.

Derived from: Line 317/430 Schedule 1

IMDB: EIPSEIC_ I, F

Employment insurance repayment

(1982 to present)

Definition: If the tax filer received employment insurance (EI) benefits during the tax year and his or her net income before adjustments (Line 234, not available on IMDB) is more than a certain amount, the tax filer must pay part of these benefits.

\$ Maximum per year

47,190 in 1989
49,920 in 1990
53,040 in 1991
55,380 in 1992
58,110 in 1993
60,840 in 1994
63,570 in 1995
48,750 from 1996 to 2005
48,750 (minus UCCB_, if any) in 2006
50,000 (minus UCCB_,) in 2007
51,375 (minus UCCB and RDSP) in 2008
52,875 (minus UCCB and RDSP) in 2009
54,000 (minus UCCB and RDSP) in 2010
55,250 (minus UCCB and RDSP) in 2011
57,375 (minus UCCB and RDSP) in 2012
59,250 (minus UCCB and RDSP) in 2013
60,750 (minus UCCB and RDSP) in 2014
61,875 (minus UCCB and RDSP) in 2015
63,500 (minus UCCB and RDSP) in 2016
64,125 (minus UCCB and RDSP) in 2017

Since 1999 any employment insurance benefits paid under maternity or parental leave situations have not to be paid back.

Note that prior to 1996 these repayments were unemployment insurance repayments.

Derived from: T1FF processing using part of Line 235 (1984 to present) and Line 58 (1982 to 1983). Line 235 is the Social benefits repayment field and consists of the benefits to be repaid on:

- Old Age Security pension repayment, calculated (1989 to present)
- Employment insurance repayment (1989 to present);

- Family Allowance repayment, calculated (1989 to 1992)
- Net federal supplements (1992 to present)
- The variable Social benefits repayment (RSBCL) combines the 4 variables outlined above into one total.

IMDB: EICRP I, F (formerly UICRP from 1982 to 1995, retroactively changed to EICRP in 1996)

Entry date of Immigrant

(1982 to present)

Definition: Date of entry refers to the date that a non-Canadian person immigrant arrived in Canada. Tax filers who became Canadian residents during the tax year must report the day and month that they entered Canada. It is reported in the personal information section of the tax return. ENTYDT contains the year, month, and day of arrival (YYYYMMDD).

Derived from: Personal Information Section of Revenue Canada T1 tax form

IMDB: ENTDT I

Equivalent to spouse amount

(1993 to present)

Definition: The equivalent-to-spouse variable is an amount the tax filer can claim in whole or in part if at any time during the year, he/she was single, divorced, separated or widowed, and supported a dependant.

Derived from: Line 305 Schedule 1

IMDB: EQMAR I, F

Expenses, other allowable

(1982 to present)

Definition: The tax filer may deduct certain expenses that he or she paid in order to earn paid-employment income, under the employment contract, if the tax filer had to pay the expenses and if he or she did not receive a non-taxable allowance for these expenses. These employment expenses include artist's employment expenses, repayment of salary or wages, legal fees and employee profit-sharing plans.

Derived from: Line: 229 (1988 to present), Line 109 (1984 to 1987), Line 06 (1982 to 1983)

IMDB: ALEXP I, F

Exploration and developments, expenses

(1988 to present)

Definition: The dollars spent on Canadian exploration and development which may be deducted by a tax filer who invests in a petroleum, natural gas, or mining venture in the tax year. In order to claim this deduction the tax filer cannot be an active participant in the venture. If they did actively participate in the venture, the tax filer must make their claim on line 135.

Derived from: line 224 T1

IMDB: CEDEX I, F

Family allowance, Quebec

(1994 to 1996)

Definition: This variable contains the estimated benefits received by Quebec residents for Quebec family allowance. The benefits are estimated since they are not available from the T1 form. Federal and provincial family allowance payments for Quebec residents are covered by the IMDB from 1982 to 1986 in Family Allowance (FA__) and, beginning in 1994, in Quebec family allowance (FAQUE). Amounts received were not available from 1987 to 1993 resulting in some inconsistency in XTIRC. Quebec family allowance (FAQUE) had been merged into family allowance benefits (FABEN), and is no longer available as a separate variable.

The Family benefits variable (FABEN) includes the estimated benefits from Family Allowance and family benefits for both federal and provincial programs from 1982 to present.

Derived from: T1FF processing

IMDB: FAQUE I, F

Family allowance repayment, calculated

(1991 to 1992)

Definition: Family Allowance repayment calculated refers to the calculated amount of Family Allowance benefits repaid to the government. A new rule was introduced in the 1989 taxation year and applied to taxfilers who received Family Allowance benefits. If a taxfiler had a net income of more than the limit (\$50,000 in 1989, \$50,850 in 1990, \$51,765 in 1991 and \$53,215 in 1992), then the taxfiler was required to repay to the

government part of the benefits received. Family Allowance repayment calculated is one element of the social benefits repayment field on the T1 General (Line 235).

Derived from: Part of Line 235 (1989 to 1992, also see Line 118). Line 235 is the Social benefits repayment field and consists of the benefits to be repaid on:

- Old Age Security pension repayment calculated (1989 to present)
- Employment insurance repayment (1989 to present);
- Family Allowance repayment calculated (1989 to 1992)
- Net federal supplements repayment (1993 to present)

IMDB: RFACL I, F

Family benefits

(1982 to 1992 and 1994 to present)

Definition: This variable contains the estimated benefits received from Family Allowance and family benefits from both federal and provincial programs. Outlined below is an historical overview of the evolution of this variable.

1982 to 1992:

Family benefits refer to benefits received from a now defunct Family Allowance federal program that was universally available on a monthly basis to provide financial assistance to parents or guardians of dependent children. A parent or guardian who wholly or substantially maintained a dependent child under 18 could apply for Family Allowance and receive the benefit up to and including the month in which the child turned 18. There were restrictions on who was eligible, e.g. residency requirements. The Family Allowance payments had to be reported as income and were therefore taxable.

A dependent child was defined as a child with no Taxable income of his or her own until 1988. Beginning in 1988, this stipulation was dropped because the Canada Revenue Agency introduced non-refundable tax credits and this changed the method of reporting Taxable income. From 1988 onward, a dependent could have some Taxable income and still receive Family Allowance.

Until 1992, residents of Quebec received Family Allowance (FA_) payments from both the federal and provincial governments. From 1982 to 1986, the sum of the two amounts was reported. From 1987 onward, the provincial payments were non-taxable. As a result, the provincial payments are no longer included in the Family Allowance received field, and consequently excluded from XTIRC. The federal Family Allowance payments to residents of Quebec continued to be reported in this field until 1992.

1993:

In 1993, the Child Tax Benefit (CTBI_) program replaced the federal Family Allowance program. Residents of Quebec continued to receive provincial payments, but this information was unavailable for 1993 and therefore there is some inconsistency in XTIRC.

1994 to present:

Quebec Family Allowance (FAQUE) is included in FABEN. These benefits are estimated since they are not available from the T1 form.

1996 to present:

Family benefits for British Columbia (FABC) is included in FABEN. These benefits consist of the British Columbia Family Bonus. These benefits are estimated since they are not available from the T1 form.

1997 to present:

Family benefits for Alberta and New Brunswick are included in this variable. The Alberta family benefits consist of the Alberta Family Employment Tax Credit. The New Brunswick family benefits consist of the New Brunswick Child Tax Benefit and the Working Income Supplement. These benefits are estimated since they are not available from the T1 form.

1998 to present:

Family benefits for Nova Scotia, Ontario, Saskatchewan and Northwest Territories are included in this variable. The Nova Scotia benefits consist of the Nova Scotia Child Tax Benefit. The Ontario benefits consist of the Child Care Supplement for Working Families. The Saskatchewan benefits consist of the Child Tax Benefit. The Northwest Territories Benefits consist of the Child Benefit and the Territorial Worker's

Supplement. These benefits are estimated since they are not available from the T1 form.

1999 to present:

Family benefits for Nunavut is included. These benefits consist of the Child Benefit and the Territorial Worker's Supplement. These benefits are estimated since they are not available from the T1 form.

Derived from: T1FF Processing (1994 to present), Line 118 (1984 to 1992), Line 12 (1982 to 1983)

IMDB: FABEN I, F

Family benefits, British Columbia

(1996)

Definition: This variable contains the estimated benefits received by British Columbia residents from the British Columbia Family Bonus. The benefits are estimated since they are not available from the T1 form. From 1997, British Columbia family benefits (FABC_) have been merged into Family Allowance benefits (FABEN) and are no longer available as a separate variable.

The Family benefits variable (FABEN) includes the estimated benefits from Family Allowance and family benefits for both federal and provincial programs from 1982 to present.

Derived from: T1FF Processing

IMDB: FABC_ I, F

Family caregiver – net income of eligible dependant

(2012 to present)

Definition: When calculating the tax credit amount for an eligible dependant, a taxfiler must include the amount of net income of an eligible dependant for whom they are claiming the credit (see variable CAREGDEP).

CAREGDEPNETIC represents the net income of the eligible dependant, as claimed by the client. For further information please consult variable CAREGDEP

Derived from: Line 5106 Schedule 5

IMDB: CAREGDEPNETIC I, F

Family caregiver – number of dependants

(2012 to present)

Definition: The number of dependants for which the taxfiler is claiming the family caregiver tax credit, as claimed by the client. The taxfiler must enter the total number of dependants for whom you entered \$2,000 on line 2 for this calculation.

For further information please consult variable CAREGDEP

Derived from: Line 5112 Schedule 5

IMDB: CAREGDEPNBR I, F

Family caregiver tax credit for a dependant (claimed)

(2012 to present)

Definition: This variable indicates the amount of the family caregiver tax credit for a dependant, as claimed by the client. If the taxfiler has an eligible dependant, the Family

caregiver amount (FCA) allows them to claim an additional amount of \$2,000 a tax credit if the dependant has an impairment in a physical or mental function.

Note

The maximum amount for infirm dependants age 18 or older (line 306) includes the additional amount of \$2,000 for the FCA.

The dependant with the impairment must be:

- an individual 18 years of age or older and dependent on you because of an impairment in physical or mental functions; or
- a child under 18 years of age, with an impairment in physical or mental functions. The impairment must be prolonged and indefinite and the child must be dependent on you for assistance in attending to personal needs and care when compared to children of the same age.

The taxfiler must have a signed statement from a medical doctor showing when the impairment began and what the duration of the impairment is expected to be. For children under 18 years of age, the statement should also show that the child, because of an impairment in physical or mental functions, is dependent on others for an indefinite duration. This dependence means they need much more assistance for their personal needs and care compared to children of the same age. The taxfiler can claim the FCA for more than one eligible dependant.

Derived from: Line 5110 Schedule 5

IMDB: CAREGDEP I, F

Family caregiver tax credit for a spouse or common-law partner (claimed)

(2012 to present)

Definition: This variable indicates the amount of the family caregiver tax credit for a spouse or common-law partner, as claimed by the client.

If the taxfiler has an eligible spouse or common-law partner, the Family caregiver amount (FCA) allows them to claim an additional amount of \$2,000 a tax credit if the spouse or common-law partner has an impairment in a physical or mental function.

The spouse or common-law partner with the impairment must be:

- an individual 18 years of age or older and dependent on you because of an impairment in physical or mental functions.

The taxfiler must have a signed statement from a medical doctor showing when the impairment began and what the duration of the impairment is expected to be.

Derived from: Line 5109 Schedule 5

IMDB: CAREGSP I, F

Family flag

(1982 to present)

Definition: Family flag is a code that is assigned to every record. It identifies where the individual was matched within the family system, under what conditions, and whether or not the individual in a given family is an adult or a child. This variable is not intended to be used as an indicator of marital status.

The following codes have been assigned:

"0" Unmatched filer

"1" Married couple

"2" Declared married, filers living at the same address

"3" Widowed/deceased, one of the spouses is deceased

"4" Married couple, neither person lists a spousal SIN, filers matched by address

"5" Formerly married

"6" Tax-filing child

"7" Non-filing spouse, imputed record

"8" Non-filing child, imputed record

"9" Common-law couple with at least one spouse reporting

"10" Deceased/deceased couple, deceased filer matched with deceased filer

"11" Deceased/couple, deceased filer matched with a spouse who has remarried.

Derived from: T1FF processing

IMDB: FFLAG I character

Family flag for same sex couple

(2000 to present)

Definition: Starting in 2000, a same sex couple could report on the tax form that they are a common-law family.

Derived from: T1FF processing

IMDB: SSFLG I character

Family identification number

(1982 to present)

Definition: Number of the immigrant's family. All members of a family have the same value for this variable and it is the IMDB_ID of the oldest family member.

Derived from: IMDB processing

IMDB: FIN_ID I

Family Tax Cut

(2015 to present)

Definition: The amount of Family Tax Cut, as calculated by the system.

Derived from: Line 423 Schedule 1

IMDB: FTCC_ I, F

Family Tax Cut, spouse adjusted family caregiver amount

(2015 to present)

Definition: This variable shows the spouse or common-law partner amount (Line 303) adjusted for the family caregiver amount from the spouse' return, to be used for the calculation of the Family Tax Cut, as calculated by the CRA system.

Derived from: Line 498 Schedule 1-A

IMDB: FTCAFCSRC_ I, F

Family Tax Cut, spouse non-refundable tax credits

(2015 to present)

Definition: The spouse amount of the non-refundable tax credits for the calculation of the family tax cut, as calculated by the system.

Derived from: Line 496 Schedule 1-A

IMDB: FTCSNRTCC_ I, F

Family Tax Cut, spouse taxable income

(2015 to present)

Definition: The spouse amount of taxable income for the calculation of the family tax cut, as calculated by the system.

Derived from: Line 497 Schedule 1-A

IMDB: FTCSTAXIC_ I, F

Family Tax Cut, spouse transferred amount

(2015 to present)

Definition: The amount transferred from the spouse or common-law partner (Line 326) from the spouse return to be used for the calculation of the family tax cut, as calculated by the system.

Derived from: Line 499 Schedule 1-A

IMDB: FTCSTRFC_ I, F

Family type

(1982 to present)

Definition: This is a code assigned to each individual to identify his or her family composition. It identifies the family type as of December 31st of the tax year. A negative code indicates that a deceased person is included in the family unit. If the individual dies in a given year, his or her status after death is indicated in this variable.

The following codes have been assigned:

- 1* Husband-wife family: each spouse files a return.
- 1* Husband-wife family: 2 living spouse filers and a deceased filer.
There are at least three filers - husband, wife, and a deceased spouse of either the husband or wife, and any filing children.
- 2* Husband-wife family: one spouse files a return.
From the information provided on the filer's tax return, the other spouse is imputed.
- 2* Husband-wife family: one living spouse filer and a deceased filer.
There are at least two filers - either the husband or wife and the deceased spouse of the husband or wife, and any filing children.
- 3* Lone-parent family: The lone parent files a return.
- 3* Lone-parent family: 1 living filer and a deceased filer.
There are at least two filers - the lone parent and the deceased spouse of this parent, and any filing children.
- 4 Non-family person: The non-family person files a return.
- 4 Non-family person: 1 living filer and a deceased filer.
There are two filers – the non-family person and the deceased spouse of this person.
- 5* Common law family. Each common-law partner files a return.
- 5* Common-law family: 2 living filers and a deceased filer.
There are at least three filers - 2 living common-law partners and a deceased partner of one of the living filers and any filing children.
- 6 Non-family person: imputed spouse of a deceased tax filer.

The spouse (husband, wife or common-law partner) of the deceased tax filer is imputed from information on the deceased filer's tax return. This imputed spouse is the non-family person.

-7 Non-family person: 1 deceased filer.

There is one filer - the deceased, with no evidence of a surviving spouse.

8* Common-law family: 1 filer. Available since 1992.

From the information provided on the filer's tax return, the other common-law partner is imputed.

-9 Husband-wife family: 2 deceased filers.

There are 2 filers - the deceased husband and the deceased wife.

* There may be filing or imputed children in these families.

Derived from: T1FF Processing

IMDB: FCMP_ I

Family size

(1982 to present)

Definition: This variable measures the total size of the family by counting the number of persons in the family.

Derived from: IMDB processing

IMDB: FSIZE I

Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property

(2010 to present)

Definition: This variable measures the amount of Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property (for details, see Form T657).

Derived from: Line 173 Schedule 3

IMDB: KGELGBFRMI_ I, F

Farming income, gross

(1982 to present)

Definition: Gross farming income is the total income from the tax filer's unincorporated farming operation, before costs and expenses are deducted. If the enterprise is a partnership, each partner reports income from the entire operation.

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the end of the taxation year for reporting this income. Beginning in 1995, most individuals are required to report self-employment income on a calendar year basis. However, eligible individuals may be able to use an alternative method of reporting whereby the fiscal period does not end on December 31. Due to this rule change, individuals reporting self-employment income in 1995 may have reported more than one fiscal year's income (i.e. more than 12 months).

Note: When this variable is reported for more than one person in a family, the family and parents aggregate levels contain only the amount from one of these persons, to be specific, the highest value. It has been assumed that when more than one person in the family reports this self-employment income, these family persons are all working for the same business.

Derived from: Line 168 (1984 to present), Line 87 (1982 to 1983)

IMDB: FMGRS I, F (formerly SGFAR from 1982 to 1995, retroactively changed to FMGRS in 1996)

Farming income, net

(1982 to present)

Definition: Net farming income is the tax filer's share of income (gain or loss) from an unincorporated farming operation, after costs and expenses are deducted. It is a component of self-employment income. Amounts reported by tax filers might be positive, negative or zero.

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the end of the taxation year for reporting this income. Beginning in 1995, most individuals are required to report self-employment income on a calendar year basis. However, eligible individuals may be able to use an alternative method of reporting whereby the fiscal period does not end on December 31. Due to this rule change, individuals reporting self-employment income in 1995 may have reported more than one fiscal year's income (i.e. more than 12 months).

Derived from: Line 141 (1984 to present), Line 22 (1982 to 1983)

IMDB: FMNET I, F (formerly SNFAR from 1982 to 1995, retroactively changed to FMNET in 1996)

Federal tax on split income

(2012 to present)

Definition: A child under 18 years of age may have to pay tax on split income for dividends on shares of a corporation. Any capital gain from the disposition of those shares to a person who does not deal at arm's length with the child will be deemed to be a dividend. This deemed dividend is subject to the tax on split income and is considered to be an "other than eligible dividend" for the purposes of the dividend tax credit.

Derived from: Line 424 Schedule 1

IMDB: FTXSPLC I, F

Final balance payable/refundable

(2002 to present)

Definition: This variable measures the final amount payable by the tax filer, or the total amount refundable to the tax filer as calculated.

Derived from: Line 484 and Line 485

IMDB: FINBL I, F

Note: This variable is a record of what the tax filer calculated as their final balance of tax payable or refund. This amount is not reassessed. There seems to be a 15% difference between the total amount payable (or refundable) and the amount calculated by the taxfiler. Adjustments to this field are recorded in a calculated field and differ at the national level going back to 2014.

Fishing income, gross

(1982 to present)

Definition: Gross fishing income is the total income from the tax filer's unincorporated fishing operation, before costs and expenses are deducted. If the enterprise is a partnership, each partner reports income from the entire operation.

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the end of the taxation year for reporting this income. Beginning in 1995, most individuals are required to report self-employment

income on a calendar year basis. However, eligible individuals may be able to use an alternative method of reporting whereby the fiscal period does not end on December 31. Due to this rule change, individuals reporting self-employment income in 1995 may have reported more than one fiscal year's income (i.e. more than 12 months).

Note: When this variable is reported for more than one person in a family, the family and parents aggregate levels contain only the amount from one of these persons, precisely the highest value. It has been assumed that when more than one person in the family reports this self-employment income, these family persons are all working for the same business.

Derived from: Line 170 (1984 to present), Line 88 (1982 to 1983)

IMDB: FSGRS I, F (formerly SGFIS from 1982 to 1995, retroactively changed to FSGRS in 1996)

Fishing income, net

(1982 to present)

Definition: Net fishing income is the tax filer's share of income (gain or loss) from an unincorporated fishing operation, after costs and expenses are deducted. It is a component of self-employment income. Amounts reported by tax filers might be positive, negative or zero.

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the end of the taxation year for reporting this income. Beginning in 1995, most individuals are required to report self-employment income on a calendar year basis. However, eligible individuals may be able to use an alternative method of reporting whereby the fiscal period does not end on December 31. Due to this rule change, individuals reporting self-employment income in 1995 may have reported more than one fiscal year's income (i.e. more than 12 months).

Derived from: Line 143 (1984 to present), Line 23 (1982 to 1983)

IMDB: FSNET I, F (formerly SNFIS from 1982 to 1995, retroactively changed to FSNET in 1996)

Foreign business income taxes paid

(2012 to present)

Definition: This variable measures the total amount of foreign business taxes paid on foreign business income, as claimed for the year. This variable also includes any

unused foreign tax credits for that country for the ten years before, and the three years after this year.

Derived from: Line 434 Form T2209

IMDB: FGNBITPD_ I, F

Gifts – cultural and ecological

(1990 to present)

Definition: Unlike other donations, the total eligible amount claimed for these types of gifts is not limited to a percentage of net income. Taxfiler can choose the part he wants to claim in 2010 and carry forward any unused part for up to five years. For more information about the amount to claim for these gifts, see Pamphlet P113, Gifts and Income Tax.

Derived from: line 342, Schedule 9

IMDB: OSGIF I, F

Gross medical expenses

(1984 to present)

Definition: The gross medical expenses field is a non-refundable tax credit designed to reduce taxable income. Total expenses had to be more than a designated maximum amount set per each tax year of net income (line 236 T1), or 3% whichever was less. It is used to calculate the tax credit. Certain expenses incurred by the tax filer because of health reasons may be claimed as "allowable medical expenses." The tax filer may claim medical expenses for him/herself, his/her spouse and his/her dependants as well as an aunt, uncle, niece, nephew, or grandchildren who lived with the tax filer in the year and were also a dependant for support.

Derived from: Line 330 Schedule 1 (1988 to present)

Line 241 (1984 to 1987)

Line 48 (1982 to 1983)

IMDB: GRSMD I, F

GST and FST credits

(1986 to present)

Definition: This variable represents the Federal Sales Tax (FST) credit and/or Goods and Services Tax (GST) credit that the tax filer received. In 1990, the goods and services tax credit and federal sales tax credit overlapped. In 1991, the federal sales tax credit was completely replaced by the goods and services tax credit. The GST was enacted in 1990 as part of the tax imposed on virtually

all personal expenditures beginning January 1, 1991. The GST credit is intended to offset the cost of tax for lower income individuals and families. The GST Credit replaced the FST credit on the 1991 return. Tax filers could apply for the GST credit on the 1989 and 1990 returns. However, the eligible tax filer did not receive the first GST credit payment, which is paid tri-annually, until December 1990.

Derived from: FST Credit: Line 446 (1988 to 1990), Line 451 (1986 to 1987).
GST Credit: Application on tax form (1991 to present)

IMDB: GHSTC I, F, P, K (formerly FSGTX from 1986 to 1997, retroactively changed to GHSTC in 1998)

GST rebate for employees and self-employed

(1990 to present)

Definition: This is the amount of GST rebate given to employees and partners (self-employed). A tax filer that deducted eligible expenses from income may claim a GST rebate if his or her employer (other than listed financial institutions) has a GST number and if he or she files a GST return; or the tax filer is a member of a registered partnership and reports on the return-form his or her share of income from that partnership. This rebate is reported as income in the year it is received. Therefore, if a tax filer received a 1993 GST rebate for self-employment, it should be included in their 1994 tax return as income.

Derived from: Line 457 (1991 to present)

IMDB: GSTRS I, F

Harmonized sales tax credit

(1997 to present)

Definition: To receive this credit, including any related provincial credit, you have to apply for it. Your credit is based on the number of children you have and your net income added to the net income of your spouse or common-law partner (if you have one), minus any amount you or your spouse or common-law partner reported on lines 117 and 125. If you or your spouse or common-law partner deducted an amount on line 213, and/or the amount for a repayment of registered disability savings plan income included on line 232, CRA will add these amounts to you or your spouse's or common-law partner's net income. This information is also used to calculate any payments from certain related provincial programs. Net income is the amount on line 236 of a person's return, or the amount that it would be if the person filed a return.

Derived from: CRA calculation (see also Pamphlet RC4210, GST/HST Credit)

IMDB: HST__ I, F

Home buyers amount

(2009 to present)

Definition: The tax filer can claim an amount of \$5,000 for the purchase of a qualifying home made after January 27, 2009 if both of the following apply:

- the tax filer bought a qualifying home and,
- neither the tax filer nor his/her spouse or common-law partner have owned and lived in another home either in the year of purchase or any of the four preceding years (first-time home buyer)

Derived from: Line 369 Schedule 1

IMDB: HBA__ I, F

Home buyer's plan repayment

(1996 to present)

Definition: This amount represents the repayment made to the RRSP under the Home Buyer's Plan (HBP). It is the amount actually repaid in a given year which may differ from the amount due.

Over a period of no more than 15 years, the participant must repay to his or her RRSPs the amounts withdrawn under the HBP. A participant's repayment period starts the second year following the year of his or her withdrawals. If the person repays more than the required amount for the year, their HBP amount due for later years will be reduced accordingly. If the person does not repay the amount due for a given year, the outstanding amount (Shortfall amount variable HBPSH on IMDB) must be declared as income for that year.

For more information about the HBP program, please see Home Buyer's Plan Withdrawal (HBPWD) variable description.

Derived from: Schedule 7, line 246

IMDB: HBPRP I, F

Home buyer's plan shortfall amount

(1998 to present)

Definition: The Home Buyer's Plan SHortfall amount (HBPSH) is the difference between the repayment amount due for a given year and the repayment amount the HBP participant actually pays (HBPRP).

Over a period of no more than 15 years, the participant must repay to his or her RRSPs the amounts withdrawn under the HBP. A participant's repayment period starts 60 days after the end of the second year following the year of his or her

first withdrawals. If the person repays more than the required amount for the year, their HBP amount due for later years will be reduced accordingly. If the person does not repay the amount due for a given year, the outstanding amount is the shortfall amount. The shortfall amount must be included in the person's income for that year.

For more information about the HBP program, please see Home Buyer's Plan withdrawal (HBPWD) variable description.

Derived from: Other HBP variables, HBPWD and HBPRP

IMDB: HBPSH I, F

Home buyer's plan withdrawal

(2002 to present)

Definition: This is the total amount of withdrawals made under the most recent participation to home buyer's plan. These withdrawals could have been made in any given year from 1992 onward, and do not necessarily reflect a withdrawal in the current tax year. Therefore this variable should not be used to determine current year withdrawal amounts.

The Home Buyer's Plan (HBP) is a program that allows a person to withdraw up to \$20,000 from their registered retirement savings plans (RRSPs) to buy or build a qualifying home. However, the program sets out certain conditions for participation. If an individual meets all the applicable HBP conditions, the withdrawals will not have to be included in his or her income, and the RRSP issuer will not withhold tax on these amounts. If a person buys a qualifying home with their spouse or common-law partner, or with other individuals, each person involved can withdraw up to \$20,000.

Prior to 1999, an individual could use the home buyer's plan only once in a lifetime. This restriction is eliminated for 1999 and subsequent years such that, once an individual has repaid all the funds withdrawn for a prior home purchase, he or she may use the plan again commencing with the year following the final repayment, as long as all of the original conditions for HBP participation are, once again, satisfied.

For more information about the HBP program, please see Home Buyer's Plan repayment (HBPRP) variable description.

Derived from: Schedule 7, line 247

IMDB: HBPWD I, F

Note: It was discovered that where there is an individual with an amount present on Line 247, that may trigger a reassessment for any reason, a value of zero (0) was assigned

to that line in the database. This resulted in understating reassessed amounts for Line 247 at the national level going back to 2014.

Home relocation Loan deduction, employee

(1986 to present)

Definition: This deduction may be claimed by a tax filer who received a low interest home relocation loan from his or her employer to move to another residence in order to maintain or to begin a new job. The degree of accuracy of this field is not known because it is seldom used.

Derived from: Line 248

IMDB: HRLDN I, F

Home renovation expenses

(2009)

Definition: The tax filer can claim an amount for eligible expenses incurred for work performed or goods acquired after January 27, 2009 and before February 1, 2010 related to an eligible dwelling. The amount can only be claimed on the 2009 tax return and applies to the total eligible expenses of more than \$1,000 but not more than \$10,000.

Derived from: Line 368 Schedule 1

IMDB: HRE__ I, F

Immigrant identifier

(1982 to present)

Definition: IMDB_ID is a non-confidential ID to identify the immigrant part of one of the immigration files (Immigrant Landing File and/or Non-Permanent Resident File).

Derived from: IMDB processing

IMDB: / IMDB_ID

Immigrant/emigrant code

(1982 to present)

Definition: The Immigrant/emigrant code describes the migratory status of the tax filer during the taxation year, with respect to movement in and out of Canada. It indicates those tax filers who move to Canada within the tax year and those who leave Canada within the same year. These movements bear no relation to formal immigration status; they are only recorded to apply taxation laws (prorate of personal amounts for example). For legal immigrant status, please see landing year (LNDYR).

The codes are:

"0 " – no migration

"1" – entry

"2" – exit

"3" – both

Derived from: Personal Information Section, T1 tax form (1982 to present)

IMDB: IEMCO I, P, character (formerly MIGCD from 1986 to 1995, retroactively changed to IEMCO in 1996)

Income after tax, total (ISD definition)

(1982 to present)

Definition: Income after tax is the total income (XTIRC) excluding provincial and federal taxes and including the Quebec abatement. This variable is available for both tax filers and imputed individuals. However, imputed individuals have NPTXC = 0, NFTXC = 0 and ABQUE = 0, resulting in AFTAX = XTIRC.

Prior 1984, because the Quebec abatement was not available income after tax is total income excluding provincial and federal taxes.

Derived from: T1FF processing

IMDB: AFTAX I, F

Income before tax, total (CRA definition)

(1982 to present)

Definition: the total income defined by the Canada Revenue Agency is the sum of the following income sources:

- From 1982 to present:
 - Canada/Quebec Pension Plan benefits (CQPP_) Line 114 (includes Disability Line 152)
 - Capital gains/losses calculated (CLKGL) Line 127
 - Dividends, taxable grossed up (DIVTX) Line 120

- Earnings from T4 slips, total (T4E__) Line 101 (includes commissions, Line 102)
- Interest and investment income (INVI_) Line 121
- Old Age Security pension (OASP_) Line 113
- Other employment income (OEI__) Line 104
- Other income (OI__) Line 130
- Pension and superannuation income (SOP4A) Line 115
- Rental income, net (RNET_) Line 126
- Self-employment net income:
 - Net business income (BNET_) Line 135
 - Net commission income (CMNET) Line 139
 - Net farming income (FMNET) Line 141
 - Net fishing income (FSNET) Line 143
 - Net professional income (PFNET) Line 137
- Employment insurance benefits (EINS_) Line 119
- From 1986 to present:
 - Alimony or maintenance income (ALMI_) Line 128. Prior to 1986, ALMI was included in Other income (OI_).
- From 1988 to present:
 - Limited partnership income, net (LTPI_) Line 122. Prior to 1988, LTPI was included in Net business income, Net rental income, or Other income.
 - Registered retirement savings plan income (T4RSP) Line 129. Prior to 1988, T4RSP was included in Other income (OI_).
- From 1992 to present:
 - Net federal supplements (NFSL_) Line 146
 - Social assistance payments (SASPY) Line 145
 - Workers' compensation payments (WKCPY) Line 144
- From 2006 to present: Universal child care benefit (UCCB_) Line 117

Also, from 1982 to 1992, Family Allowance received (FA__) was included in the calculation of total income as defined by the Canada Revenue Agency, and from 1982

to 1987, Other allowable expenses (ALEXP) and Employment expense deduction (EMPLEX) were subtracted from total income as defined by the Canada Revenue Agency.

Derived from: Line 150 (1984 to present), Line 24 (1982 to 1983)

IMDB: TIRC_ I, F

Income before tax, total (ISD definition)

(1982 to present)

Definition: Total income (TIRC), as found on Line 150 of the T1 tax form, refers to the sum of a tax filer's income for the Canada Revenue Agency's purpose. ISD modified this variable to create its own definition of total income (XTIRC). It includes the tax filer's income from taxable as well as non-taxable sources. This definition has changed over the years to reflect changes in the tax form, refundable tax credits, and income calculations. The relationship between the Canada Revenue Agency's and ISD's definition is as follows (see Section 14, Table 4 for a complete list of variables):

$$\text{XTIRC} = \text{TIRC} - \{\text{adjustment for dividends}\} - \{\text{capital gains}\} + \{\text{refundable tax credits}\} + \{\text{other non-Taxable income}\}$$

Total income as defined by ISD is the sum of the following income sources:

- From 1982 to 1987:
 - Other allowable expenses (ALEXP), Line 06 for 1982 to 1983 and Line 109 for 1984 to 1987.
 - Employment expense deduction (EMPLEX), Line 05 for 1982 to 1983 and Line 108 for 1984 to 1987.
- From 1982 to present:
 - Canada/Quebec Pension Plan benefits (CQPP_), Line 114 (includes Disability Line 152)
 - Dividends, (XDIV_), derived from IMDB processing
 - Earnings from T4 slips, total (T4E__), Line 101 (includes commissions Line 102)
 - Interest and investment income (INVI_), Line 121
 - Old Age Security pension (OASP_), Line 113
 - Other employment income (OEI__), Line 104
 - Other income (OI__), Line 130
 - Pension and superannuation income (SOP4A), Line 115
 - Provincial refundable tax credit (PTXC_), Line 479 from 1991 to present, Line 448 from 1984 to 1987, Line 464 from 1988 to 1989, and Line 74 from 1982 to 1983.
 - Rental income, net (RNET_), Line 126
 - Self-employment net income:
 - Net business income (BNET_), Line 135
 - Net commission income (CMNET), Line 139
 - Net farming income (FMNET), Line 141
 - Net fishing income (FSNET), Line 143
 - Net professional income (PFNET), Line 137
 - Employment insurance benefits (EINS_), Line 119
 - Family benefits (FABEN) derived from T1FF processing. No information is available for 1993. A number of changes have occurred in this variable:

1982 to 1986; Provincial Family Allowance for Quebec.
1982 to 1992; Federal Family Allowance for all provinces.
1994 to present; Provincial Family Allowance for Quebec.
1996 to present; Provincial family benefits for British Columbia.
1997 to present; Provincial family benefits for Alberta and New Brunswick.

1998 to present; Provincial family benefits for Nova Scotia, Ontario, Saskatchewan and Northwest Territories.

- From 1986 to present:
 - Alimony or maintenance income (ALMI_), Line 128. Prior to 1986, ALMI was included in Other income (OI_).
 - GST and FST credits (GHSTC) application on tax form for 1991 to present, Line 446 for 1988 to 1990 and Line 451 for 1986 to 1987.
 - Non-Taxable income (NTXI_). Beginning in 1992, the three components of this variable were available separately.
- From 1988 to present:
 - Limited partnership income, net (LTPI_) Line 122. Prior to 1988, LTPI was included in Net business income, Net rental income, or Other income (OI_).
 - Registered retirement savings plan income of persons aged 65 and over (RRSPO) derived from registered retirement savings plan income (T4RSP), Line 129. If person's age is less than 65, this income has value zero.
- From 1992 to present, the three components of NTSI were made available separately:
 - Net federal supplements (NFSL_), Line 146
 - Social assistance payments (SASPY), Line 145
 - Workers' compensation payments (WKCPY), Line 144
- From 1982 to 1992:
 - Child tax credit (CTC_), Line 444 from 1988 to 1992, Line 450 from 1984 to 1987 and Line 78 from 1982 to 1983.
- From 1993 to present:
 - Child Tax Benefit (CTBI_) from Child Tax Benefit File.
- From 1999 to present:
 - Indian exempt employment income (EXIND).
- From 2006: Universal child care benefit (UCCB_) Line 117
- In 2007:
 - Working income tax benefit (WITB_), (N)
- From 2015 to 2016:
 - Children's fitness tax credit (RCFTCC_), (N)

Derived from: T1FF processing

IMDB: XTIRC I, F

Indian exempt employment income

(1999 to present)

Definition: Employment income for a Canadian Indian exempted from income tax according to the Indian Exemption for Employment Income Act.

The employer must fill out form TD-IN for a Canadian Indian if one of the following conditions is met:

- The employee and the employer reside on a reserve.
- The employee performs at least 90% of the employment duties on the reserve.
- The employee performs more than 50% of the employment duties on the reserve, and the employee or the employer resides on the reserve.
- The employee's employment duties are connected to the employer's non-commercial activities carried on exclusively for the benefit of Indians who, for the most part, reside on reserves; and the employer resides on a reserve; and the employer is:
 - An Indian band that has a reserve or a tribal council representing one or more Indian bands that have reserves; or
 - An Indian organization controlled by one or more such bands or tribal councils and is dedicated exclusively to the social, cultural, educational, or economic development of Indians who, for the most part, reside on reserves.

Derived from: TD-IN form (1999 to present)

IMDB: EXIND I, F

Individual, description of

(1982 to present)

Definition: The Description of the individual is a numeric code that is assigned to individuals.

Following is a list of the codes and their meaning:

- 1: Male, adult, tax filer, married or common law
- 2: Male, adult, non-tax filer (imputed individual), married or common law
- 3: Female, adult, tax filer, married or common law
- 4: Female, adult, non-tax filer (imputed individual), married or common law
- 5: Child tax filer
- 6: Non-tax filing (imputed) child. (Only available from 1993 to present)
- 7: Adult, tax filer, lone parent
- 8: Non-family person, tax filer

If an individual dies in a given year, his or her status prior to death is defined in this variable.

There is no restriction on the ages of children. A child is defined as anyone who is single and living with one or both parents. For example, a 50 year-old child may be living with a 70 year-old parent. This family would be classified as lone-parent.

Derived from: IMDB processing

IMDB: INDFL I

Interest and investment income

(1982 to present)

Definition: Interest and investment income is an income that is earned from interest and other investments during the tax year. This type of income can be received as a result of Canada Savings Bonds, corporate bonds, trusts, bank or other deposits, mortgages, notes, foreign interest, foreign dividend income and other property.

Derived from: Line 121 (1984 to present), Line 15 (1982 to 1983)

IMDB: INVI_ I, F

Labour-sponsored funds tax credit

(1988 to present)

Definition: A tax filer may claim this credit if they were the first registered holder to acquire or irrevocably subscribe to and pay an approved share of the capital stock of a prescribed labour-sponsored venture capital corporation (LSVCC). This credit is equivalent to 15% of the net cost the tax filer paid for the shares to a maximum of \$750. The net cost is calculated as the amount the tax filer paid for the shares minus any government assistance (other than federal or provincial tax credits) on the shares

Derived from: Line 414 Schedule 1

IMDB: LKTXC I, F

Language, English or French

(1982 to present)

Definition: The official language code, either _E': English or _F': French.

Prior to 1995, it is language of the form that the tax filer submits. It is not necessarily a good indicator of language spoken by the tax filer.

From 1995 to present, it is language of correspondence requested by the tax filer.

Derived from: Canada Revenue Agency Processing of T1 Tax Form

IMDB: LNGCO I, character

Limited partnership income, net

(1988 to present)

Definition: Net partnership income is reported for limited or non-active partners only. It is the tax filer's income, after costs and expenses are deducted, if he or she was a limited partner of a partnership that did not include a rental or farming operation. Amounts reported by the tax filer might be positive, negative or zero. This variable is included in TIRC_ and XTIRC from 1988 to the present. Prior to 1988, limited partnership income (LTPI_) was declared in net business income (SEI___), net rental income (RNET_), or may have been declared in other income (OI___), depending on the type of business.

Derived from: Line 122 (1988 to present)

IMDB: LTPI_ I, F

Low income status (ISD total income after tax)

(1982 to present)

Definition: The Low income status flag identifies low income individuals and families according to the low income measure (LIM). The LIM is one-half of the adjusted median family income after tax, where "adjusted" indicates a consideration of family size. The ISD definition of total after-tax income (AFTAX) is used to establish this LIM threshold.

Derived from: IMDB Processing

IMDB: LIMAT I character

Low income status (ISD total income before tax)

(1982 to present)

Definition: The Low income status flag identifies low income individuals and families according to the low income measure (LIM). The LIM is one-half of the adjusted median family income, where "adjusted" indicates a consideration of family size. The ISD definition of total income (XTIRC) is used to establish this LIM threshold.

Derived from: IMDB processing

IMDB: LIMXT I character

Main principal industry sub-sector of employers

(2000 to present)

Definition: This codes the main sub-sector of paid employment activity for the individual according to 3-digit North-American Industry Classification System (NAICS) of the employers. The data is derived from a linkage between the T4 slips issued for the individual and Statistics Canada's Business Register. For a business with operations in several industrial sub-sectors, the principal sub-sector is chosen (this may not be the sector of activity of the individual). The employment earnings associated with each T4 slip are aggregated by 3-digit NAICS and the two top sub-sectors of paid-employment are stored in Main principal industry sub-sector of employers (NAIC1) and Secondary principal industry sub-sector of employers (NAIC2). A count of the different industries appearing on at least one slip for the individual shows up in Principal industry sub-sectors of employers, number of (NAICC). The T4 slips issued to individual, number of (T4CNT) variable is also available. The code "NNN" represents people not associated to a T4 slip and "UUU" means missing NAICS information for the business.

A complete list of the North American Industry Classification System (NAICS) is available on the Statistics Canada website www.statcan.gc.ca.

NAICS 2-digit codes:

NAICS	Description
11	Agriculture, Forestry, Fishing and Hunting
21	Mining and Oil Gas Extraction
22	Utilities
23	Construction
31 to 33	Manufacturing
41	Wholesale Trade
44 to 45	Retail Trade
48 to 49	Transportation and Warehousing
51	Information and Cultural Industries
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support, Waste Management and Remediation Services
61	Education Services
62	Health Care and Social Assistance
71	Arts, Entertainment and Recreation
72	Accommodation and Food Services
81	Other Services (except Public Administration)
91	Public Administration

Derived from: T4 slips and Business Register

IMDB: NAIC1 I character

Main principal industry sub-sector of employers

(1982 to 2001)

Definition: see definition for NAIC1.

IMDB: NAICSP I character

Standard Industrial Classification - Companies and Enterprises (SIC-C) 1980

(1982 to 1990)

Definition: The Canadian Standard Industrial Classification for Companies and Enterprises, 1980 (SIC-C) is a system for classifying companies and enterprises according to the activity(ies) in which they are engaged. It is used to facilitate the collection, tabulation, presentation and analysis of financial statistics and related data. As a reference manual, the SIC-C provides a classification structure; a classified index, which includes the definition of subsegments and examples to clarify the content of each subsegment; an alphabetical index; and comparison tables between this classification and the establishment-based classification (1980 SIC-C).

Please note that the SIC-C has been replaced by NAICS Canada.

IMDB: SIC80P I character

Manitoba 55 PLUS Program

(2014 to present)

Definition: The 55 PLUS Program, a Manitoba Income Supplement, provides quarterly benefits to lower-income Manitobans who are 55 years of age and over, and whose incomes are within certain levels. Your net income from the previous tax year is used to determine if you are eligible.

Derived from: T1FF Processing

IMDB: MAN55_ I, F

Manitoba advance tuition fee income tax rebate

(2010 to present)

Definition: A filer may claim this advance if he or she was a resident of Manitoba at the end of the year and had eligible tuition fees relating to a school term that ended after November 30. The amount of the advance to claim on line 48 is 5% of the eligible tuition fees or \$250, whichever is less. The lifetime maximum claim for this advance is \$5,000.

Eligible tuition fees are tuition fees for which the filer can claim the federal tuition amount on line 320 of the federal Schedule 11. Tuition fees are eligible for this advance even if the filer transferred an amount to the spouse or common-law partner, a parent or grandparent, or his or her spouse's or common-law partner's parent or grandparent. The filer cannot claim the advance tuition fee income tax rebate if he or she claimed the tuition fee income tax rebate on line 65 of Form MB428.

Derived from: Line 48 Form MB479

IMDB: MBATFTCC_ I, F

Manitoba fertility treatment tax credit

(2010 to present)

Definition: A filer may claim this tax credit if he or she was a resident of Manitoba at the end of the year and the filer or the spouse or common-law partner incurred the eligible medical expenses for fertility treatment after September 30 and paid the same year.

Eligible medical expenses for fertility treatment are expenses to claim as medical expenses on line 330 of the federal Schedule 1. These expenses must be paid for infertility treatment services to a fertility clinic in Manitoba. Medications prescribed in relation to this treatment are also eligible. If the filer has a spouse or common-law partner, only one individual may claim this credit. The amount of the credit the filer can claim on line 50 is 40% of expenses or \$8,000, whichever is less.

Derived from: Line 50 Form MB479

IMDB: MBFRTTCC_ I, F

Manitoba community enterprise development tax credit (refundable)

(2014 to present)

Definition: You can claim the Manitoba community enterprise development tax credit (refundable) for eligible investments you made in community enterprise development projects from June 12 to December 31 (maximum \$27,000 in 2014).

Derived from: Line 73 MB479 XVAR

IMDB: CEDTCRMB_ I, F

Marital status

(1982 to present)

Definition: Marital status is a numeric code representing the marital status of the tax filer.

The marital status and corresponding codes are:

" " (blank) - Missing value

"M" – Married

"C" – Common-law (available as of 1992)

"W" – Widowed

"D" – Divorced

"A" – Separated

"S" – Single

The marital status variable is not considered to be reliable because it appears to be subjective. Better indicators of marital status may be the family type variable (FCMP_) and the description of the individual variable (INDFL).

Derived from: Personal information section, T1 tax form (1982 to present)

IMDB: MSTCO | character

Market Income

(1982 to present)

Definition: Market income is defined as total income excluding government transfer payments from government programs. These exclusions include workers' compensation, Child Tax Benefit, employment insurance, CPP/QPP, etc.

Market income consists of the following variables:

- Alimony or support income (ALMI_)
 - Dividends (XDIV_)
 - Earnings from T4 slips, total (T4E__)
 - Interest and investment income (INVI_)
 - Limited partnership income, net (LTPI_)
 - Other employment income (OEI__)
 - Other income (OI__)
 - Other pension and superannuation income (SOP4A)
 - Registered retirement savings plan income (RRSPO)
 - Rental income, net (RNET_)
 - Self-employment, net income (SEI__)
 - Indian exempt employment income (EXIND)
- Market income plus income from government transfer payments will equal what has been defined as Total income by ISD (XTIRC).

Derived from: This variable is derived at the time of retrieval. Please consult with IMDB staff.

IMDB: MKINC I, F

Medical expenses, calculated

(1984 to present)

Definition: A tax filer can claim calculated medical expenses as a deduction, as long as the filer has not and will not be reimbursed for the expense. However, a tax filer may claim expenses if the reimbursement is included in his or her income, such as a benefit shown on a T4 slip, and if the tax filer did not deduct the reimbursement anywhere else on the tax return.

Derived from: Line 332 (1988 to present), Line 242 (1984 to 1987)

IMDB: MDEXC I, F

Moving expenses deduction

(1986 to present)

Definition: Moving expenses are a deduction available for tax filers who have moved for employment or scholastic reasons (within Canada) during the tax year. Prior to 1986, this deduction was included in the 'other deduction' field, which is unavailable on the IMDB.

Derived from: Line 219 (1988 to present), Line 222 (1986 to 1987)

IMDB: MVEXP I, F

Net capital gain or loss from bonds, debentures, promissory notes, and other similar properties

(2009 to present)

Definition: This variable measures the net capital gain/loss from the disposition of bonds, debentures, promissory notes, and other similar properties.

Derived from: Line 153 Schedule 3

IMDB: KGLOF I, F

Net capital gain or loss from other mortgage foreclosures and conditional sales repossessions

(2010 to present)

Definition: This variable measures the net capital gain/loss from the disposition of other mortgage foreclosures and conditional sales repossessions.

Derived from: Line 155 Schedule 3
IMDB: KGLFRMCLOS_ I, F

**Net capital gain or loss on mortgage foreclosures and conditional sales
repossessions of qualified farm property and qualified fishing property**
(2009 to present)

Definition: This variable measures the net capital gain/loss from the qualified disposition of other mortgage foreclosures and conditional sales repossessions. This variable falls within the category on Schedule 3 referring to qualified farm property and qualified fishing property.

Derived from: Line 124 Schedule 3

IMDB: KGLFM I, F

Net capital losses of other years
(1983 to present)

Definition: Within certain limits, you can deduct your net capital losses of previous years that you have not already claimed. Your available losses are shown on your notice of assessment or notice of reassessment. You probably will have to adjust any losses you incurred after 1987 and before 2001.

Derived from: Line 253 Form T1

IMDB: KLPYC I, F

Net eligible dividends
(2006 to present)

Definition: Taxable amount of eligible dividends, $DIVTE = (DIVTX - DIVTO)$. See also variables DIVTX and DIVTO.

Derived from: line 120

IMDB: DIVTE I, F

Net federal supplements
(1992 to present)

Definition: Net federal supplements are the combination of Guaranteed Income Supplement and Spouse's Allowance, which are part of the Old Age Security pension program. These are transfers made to seniors with low or no income. The Canada Revenue Agency may not require people receiving these supplements to file tax returns

since they likely have no Taxable income. However, starting in 1992, net federal supplements, Workers' compensation payments and social assistance payments were to be reported and have been included in total income as defined by the Canada Revenue Agency. People receiving these benefits have an incentive to file tax returns in order to obtain provincial and/or federal tax credits.

Derived from: Line 146 (1992 to present)

IMDB: NFSL_ I, F

Net foreign business income received

(2012 to present)

Definition: This variable measures the total net amount of foreign business income received, as claimed by the client. The variable represents the net amount by which the business income a taxfiler earned in a foreign country is greater than the business losses the taxfiler incurred in that country.

Derived from: Line 439 Form T2209

IMDB: FGNBITC_ I, F

Net income

(1982 to present)

Definition: Net income is the tax filer's total income (Canada Revenue Agency definition, TIRC_) less deductions and social benefits repayments (RSBCL).

Social benefits repayments (RSBCL) consists of:

- Employment insurance repayment (1982 to present)
- Net federal supplements repayment (1993 to present)
- Old Age Security pension repayment calculated (1989 to present)
- Family Allowance repayment (1989 to 1992)

Total deductions from total income consists of:

- Registered pension plan contributions (T4RP, 1986 to present)
- RRSP contributions (RRSPC, 1982 to present)
- Union, professional and other dues (DUES, 1982 to present)
- Child care expense deduction (CCEXD, 1982 to present)
- Attendant care expenses (ACEXP, 1989 to 1991)
- Allowable business investment losses (KLCBCL)
- Moving expenses deduction (MVEXP, 1986 to present)
- Alimony or separation allowance payments (ALMDM, 1986 to present)
- Carrying charges and interest expenses (CYCGINV)
- Exploration and development expenses (CEDEXP)

- Other employment expenses
- Deduction for PPIP premiums on self-employment income
- Other deductions

Prior to 1988, many of the non-refundable tax credits were deductions from total income.

Total deductions from total income before 1988 consisted of:

- CPP/QPP contributions through employment (CQPPD, 1982 to present)
- CPP/QPP contributions through self-employment (CLCPP, 1982 to present)
- Employment insurance premiums (T4EIC, 1982 to present)
- Registered pension plan contributions (T4RP, 1986 to present)
- RRSP premiums (RRSPCL)
- Registered home ownership savings plan contributions (RHOSP, 1982 to 1984 not available on IMDB)
- Union, professional and other dues (DUES, 1982 to present)
- Tuition fees for self (TUTDN, 1982 to present)
- Child care expense deductions (CCEXD, 1982 to present)
- Allowable business investment losses (KLCBCL)
- Moving expenses (MVEXP, 1986 to 1991)
- Alimony or support income (ALMI, 1986 to present)
- Carrying charges and interest expenses (CYCGINV)
- Indexed security investment plan – allowable capital losses (1984 to 1985)
- Other deductions (ODN)

Derived from: Line 236 (1988 to present), Line 224 (1984 to 1987), Line 41 (1982 to 1983)

IMDB: NETIC I, F

Newfoundland volunteer firefighter tax credit

(2011 to present)

Definition: A filer can claim an amount of \$3,000 for this non-refundable tax credit.

The following conditions must be met:

- Filer was a volunteer firefighter during the year
- Filer completed at least 200 hours of eligible volunteer firefighting services with one or more fire departments in the year.

If a filer provided services to the same fire department, other than as a volunteer, for the same or similar duties, he or she cannot include any hours related to that department in determining if the 200 hours threshold is met.

Derived from: Line 5830 of form NL428, see also Line 362, Schedule 1

IMDB: NRNLFIREC_ I, F

Non-capital losses of other years

(1984 to present)

Definition: In 2015, enter the amount of the unapplied non-capital losses you reported on your 2004 to 2014 returns that you want to apply. For non-capital losses incurred in tax years ending after March 22, 2004, and before 2006, the loss carry-forward period is 10 years. For non-capital losses incurred in tax years after 2005, the loss carry-forward period is 20 years. Also, enter any unapplied farming and fishing losses you reported on your 2001 to 2014 returns that you want to apply in 2015. Your available losses are shown on your notice of assessment or notice of reassessment for 2014. There are restrictions on the amount of certain farm losses that you can deduct each year.

Derived from: Line 252 Form T1

IMDB: NKLPY I, F

Non-refundable tax credit, calculated

(1988 to present)

Definition: This field refers to the amount of credit claimed by a tax filer. It is a percentage of the total non-refundable tax credits, plus a percentage of charitable donations.

Non-refundable tax credits cannot be carried over to other years, with the exception of charitable donations, and they cannot be transferred to the spouse, with the exception of the age amount, pension income credit, disability deduction, and tuition fees and education amount. Medical expenses and, since 1995, charitable donations, can be claimed by either spouse.

Prior to the 1988 tax reform, tax filers used personal exemptions and deductions to reduce their Taxable income. Since 1988, many of these deductions and exemptions are added together to derive the non-refundable credit, which is used to reduce federal income tax payable. They are called non-refundable because, if these credits exceed the federal income tax payable, the difference is not refundable.

The following credits and exemptions are added together to result in the non-refundable credit:

- Age amount (AXMP)
- Amounts for infirm dependants 18 years of age or older (ADPER)
- Basic personal amount (BPXMP)
- Canada or Quebec Pension Plan contributions through employment (CQPPD)

- Canada or Quebec Pension Plan contributions through self-employment (CLCPP)
- Charitable donations (TOTDN)
- Disability amount for self (DISDN)
- Disability amount transferred from dependents other than spouse (DISDO)
- Education amount for self (EDUDN)
- Equivalent-to-spouse amount (EQMAR)
- Medical expenses (MDEXC)
- Pension income amount (PENDC)
- Tuition amount for self (TUTDN)
- Tuition fees and education amount transferred from children (EDUDNTF)
- Employment insurance premiums (T4EIC)
- Provincial Parental Insurance Plan premiums paid (PPIP)
- PPIP premiums payable on employment income (PPIPE)
- PPIP premiums payable on self-employment income (PPIPSE)
- Canada Employment Amount (CEA)
- Public transit passes amount (PTPA)

Derived from: Line 350

IMDB: NNRCC I, F

Non-refundable tax credits

(1982 to present)

Definition: Non-refundable tax credits are the sum of the following variables:

- Age amount (AXMP)
- Amounts for infirm dependants 18 years of age or older (ADPER)
- Basic personal amount (BPXMP)
- Canada or Quebec Pension Plan contributions through employment (CQPPD)
- Canada or Quebec Pension Plan contributions through self-employment (CLCPP)
- Disability amount for self (DISDN)
- Disability amount transferred from dependents other than spouse (DISDO)
- Education amount for self (EDUDN)
- Equivalent-to-spouse amount (EQMAR)
- Spousal amount (MXMP)
- Medical expenses (MDEXC)
- Pension income amount (PENDC)
- Tuition amount for self (TUTDN)
- Tuition fees and education amount transferred from children (EDUDNTF)
- Amount for an eligible dependant
- Employment insurance premiums (T4EIC)
- Provincial Parental Insurance Plan premiums paid (PPIP)

- PPIP premiums payable on employment income (PPIPE)
- PPIP premiums payable on self-employment income (PPIPSE)
- Canada Employment Amount (CEA)
- Public transit passes amount (PTPA)
- Adoption expenses

As described for the variable Non-refundable tax credit, calculated, a portion of these credits is used to reduce federal income tax payable. They are called non-refundable because, if these credits exceed the federal income tax payable, the difference is not refundable.

Prior to 1988, many of the credits listed above were deductions from total income, as exemptions. To create a relatively consistent variable over time, IMDB processing created a TOTNO variable from 1982 to 1987, which included the items listed above whenever available on the tax form.

Derived from: Line 335 (1988 to present), IMDB processing (1982 to 1987)

IMDB: TOTNO I, F

Non-taxable income

(1986 to present)

Definition: The non-taxable income field refers to the income considered for the refundable tax credits, but not included in the calculation of taxable income.

The income which is treated in this way includes:

- Workers' compensation payments (WKCPY)
- Net federal supplements (NFSL_)
- Social assistance income (SASPY)

These amounts are included in the calculation for means-tested tax credits such as the goods and services tax credit. Also, these amounts are included in a tax filer's income to determine whether someone else can claim to be dependent of him/her. The Canada Revenue Agency did not separate these items on the T1 General Tax form until 1992. Before 1992, they were reported as a sum on the T1 schedule (NTXI_), which was used to apply for the child tax credit and the federal sales tax credit.

For continuity, the non-taxable income field (NTXI_) still exists and is the sum of the above three transfer payments (WKCPY, NFSL_, SASPY) which are, since 1992, reported separately on the T1 form and are available on the IMDB.

Derived from: Line 147 (1992 to present), Line 549 Schedule 7 (1988 to 1991),
Line 549 Schedule 10 (1986 to 1987)

IMDB: NTXI_ I, F

Non-taxable portion of capital gains on gifts of certain capital property

(2009 to 2012)

Definition: the amount of non-taxable portion of capital gains on gifts of certain capital property.

Derived from: Form T1170

IMDB: GFTP I, F

Northern ontario energy credit

(2010 to present)

Definition: The Northern Ontario Energy Credit (NOEC) is designed to help low- to middle-income Northern Ontario residents with their energy costs. Northern Ontario means the districts of Algoma, Cochrane, Kenora, Manitoulin, Nipissing, Parry Sound, Rainy River, Sudbury (including the City of Greater Sudbury), Thunder Bay, or Timiskaming.

A tax filer may be eligible for the 2011 credit if:

- a) he or she was a resident of Northern Ontario on December 31, and one of the following conditions applies:
 - will be 18 years of age or older before June 1;
 - had a spouse or common-law partner on December 31; or
 - live with your child at the beginning of a payment month; and
- b) at least one of the following conditions applies:
 - rent or property tax on the tax filer's principal residence was paid by or for him or her,
 - lived on a reserve in Ontario and home energy costs (e.g., electricity, heat) were paid by or for the tax filer for the principal residence on the reserve; or
 - lived in a public long term care home in Ontario and an amount for accommodation was paid by or for the tax filer.

The annual maximum credit for 2010 is \$130 for a single person, 18 years of age and older, and \$200 for couples and single parents. Starting in the summer of 2011, the credit amounts will be increased to reflect inflation.

Derived from: Line 6119 Form ONBEN

IMDB: ONNOEC_ I, F

Northern ontario energy credit, tax filer applied for the

(2010 to present)

Definition: This variable indicates that the filer applied for the Northern Ontario Energy Credit (ONNOEC) for the following tax year.

A value of zero (0) indicates the filer did not apply. A value of one (1) indicates the filer did apply. See also variable ONNOEC_.

Derived from: Line 6119 Form ONBEN

IMDB: ONNOECIND_ I

Northern resident's deduction calculated

(1987 to present)

Definition: There are two special deductions for residents of northern areas; these are:
(A) employees only may claim deductions for certain travel benefits provided by an employer; and
(B) all individuals, whether or not employees, resident in the specified areas may claim certain deductions in respect of their housing costs.

These special deductions are available only to individuals who resided in a "prescribed area" or a "prescribed zone" throughout a six-month period commencing or ending in the taxation year for which a return is being filed.

There are two sets of geographical areas which entitle residents to these special deductions. Residents of the "northern zone" are entitled to the full deduction described below. Residents of an "intermediate zone" are entitled to half the deduction otherwise calculated. The northern zone includes all of Labrador, Nunavut, the Yukon and Northwest Territories, and certain areas of each province except Nova Scotia, Newfoundland (except for Labrador), New Brunswick and Prince Edward Island. There are similarly intermediate zones in each province except the four Atlantic provinces (except Sable Island in Nova Scotia, which is an intermediate zone).

Derived from: Line 255

IMDB: NRDN_ I, F

Northwest Territories, cost of living tax credit

(2011 to present)

Definition: A tax filer may request the basic tax credit and a supplementary cost of living credit if he or she resided in the Northwest Territories at the end of the year and met certain conditions. If the credit amount exceeds tax payable, the filer will be entitled to a refund.

Derived from: Line 6251, provincial tax credit forms NT479

IMDB: NTCL_ I, F

Nova Scotia affordable living tax credit

(2010 to present)

Definition: The Nova Scotia Affordable Living Tax Credit (NSALTC) is a non-taxable quarterly payment to make life more affordable for low- and modest-income individuals and families. To get this payment, the filer (or filer's spouse or common-law partner) should apply for the GST/HST credit on page 1 of his or her tax return. This benefit will be combined with the federal GST/HST credit. The information indicated on the return(s) determine the NSALTC amount starting in July.

Derived from: CRA calculation (see also Pamphlet RC4210, GST/HST Credit)

IMDB: NSALTC_ I, F

Nova Scotia poverty reduction tax credit

(2010 to present)

Definition: Starting in July 2010 there is a new credit to assist low-income residents of Nova Scotia in receipt of social assistance called the Poverty Reduction Credit. A taxfiler can claim this tax reduction if he or she was a resident of Nova Scotia on December 31, and the following conditions applied:

- the family net income is \$12,000 or less
- filer was in receipt of Social Assistance.

The maximum credit is \$200.00.

Derived from: T1FF processing

IMDB: NSPRTC_ I, F

Nova Scotia volunteer firefighters and ground search and rescue tax credit

(2010 to present)

Definition: A taxfiler can claim this credit if he or she meets all of the following conditions:

- was a resident of Nova Scotia on December 31;
- was a volunteer firefighter or a ground search and rescue volunteer for a minimum of six months during the period of January 1 to December 31;

- did not receive salary, wages, or compensation, other than reasonable reimbursement or allowance for expenses; and
- for a volunteer firefighter was listed as a volunteer firefighter on the report filed by the fire chief of the volunteer fire department.

If the taxfiler qualifies for this credit, enter \$500 on line 84 of Form NS428.

Derived from Line 6228 Form NS428

IMDB: NSPTXC_ I, F

Nova Scotia volunteer firefighters and ground search and rescue tax credit (as calculated by CRA)

(2011 to present)

Definition: A taxfiler can claim this credit if he or she meets all of the following conditions:

- was a resident of Nova Scotia on December 31;
- was a volunteer firefighter or a ground search and rescue volunteer for a minimum of six months during the period of January 1 to December 31;
- did not receive salary, wages, or compensation, other than reasonable reimbursement or allowance for expenses; and
- for a volunteer firefighter was listed as a volunteer firefighter on the report filed by the fire chief of the volunteer fire department.

If the taxfiler qualifies for this credit, enter \$500 on line 84 of Form NS428.

Derived from: Line 6228 Form NS428

IMDB: NSFIREC_ I, F

Number of children for whom the taxfiler claimed the family caregiver amount

(2012 to present)

Definition: This variable provides the number of children for whom the taxfiler claimed the family caregiver amount. The Family caregiver amount is an additional tax credit amount. If the taxfiler has a dependant with an impairment in physical or mental functions, they are eligible for an additional amount in the calculation of certain non-refundable tax credits. The maximum amount was:

\$2,000 in 2012

\$2,040 in 2013

\$2,058 in 2014

Derived from: Line 352 Schedule 1

IMDB: CHCARGIV_ I, F

Number of immigrants in the family

(1982 to present)

Definition: Total number of immigrants in the family, according to data from the T1FF. This applies to immigrants who landed since 1952. Any person who became a permanent resident by 2018 is counted as an immigrant, even if for the given tax year the person was a non-permanent resident.

Derived from: IMDB Processing

IMDB: TNIMM F

Note: This variable was previously called IMM80 F.

Number of Months of Full-Time School Enrolment

(2017 to present)

Definition: A declaration by an individual tax filer regarding the number of months (to a maximum of 12) in a calendar year, they were enrolled in a school full-time, using information found in column C of forms T2202A, TL11A, TL11B, and TL11C. The information is used for the administration of federal programs such as the working income tax benefit, scholarship exemption, lifelong learning plan, and various provincial/territorial programs.

IMDB: NMTFLTSE_

Number of Months of Part-Time School Enrolment

(2017 to present)

Definition: A declaration by an individual tax filer regarding the number of months (to a maximum of 12) in a calendar year, they were enrolled in a school part-time, using information found in column B of forms T2202A, TL11A, TL11B, and TL11C. The information is used for the administration of federal programs such as the working income tax benefit, scholarship exemption, lifelong learning plan, and various provincial/territorial programs.

IMDB: NMTPRTSE_

Nunavut, cost of living tax credit

(2008 to present)

Definition: A tax filer may request the basic tax credit and a supplementary cost of living credit if he or she resided in Nunavut at the end of the year and met certain conditions. If the credit amount exceeds tax payable, the filer will be entitled to a refund.

Derived from: Line 6390, provincial tax credit forms NU479

IMDB: NUCL_ I, F

Nunavut postal code flag

(1998 to present)

Definition: This character variable indicates if the postal code is for the Nunavut.

'0' The postal code is not located in Nunavut

'1' The postal code is located in Nunavut

Derived from: IMDB processing

IMDB: NUNAVI

Nunavut, volunteer firefighter tax credit

(2008 to present)

Definition: A person can claim this credit if he or she was a resident of Nunavut at the end of the tax year, was a volunteer firefighter for a minimum of six months during the tax year, completed a minimum of 200 hours of community service (that included training), did not receive salary, wages or compensation, other than reasonable reimbursement or allowance for expenses, and was listed as a volunteer firefighter on the report filed by the fire chief of the volunteer fire department.

Derived from: Line 6229, provincial tax credit forms NU428

IMDB: NUFIR I, F

Nunavut, volunteer firefighter tax credit (as calculated by CRA)

(2011 to present)

Definition: A person can claim this credit if he or she was a resident of Nunavut at the end of the tax year, was a volunteer firefighter for a minimum of six months during the tax year, completed a minimum of 200 hours of community service (that included training), did not receive salary, wages or compensation, other than reasonable reimbursement or allowance for expenses, and was listed as a volunteer firefighter on the report filed by the fire chief of the volunteer fire department.

Derived from: Line 6229 of form NU428

IMDB: NUFIREC_ I, F

Old age security pension

(1982 to present)

Definition: Old Age Security (OAS) pension is a part of the Old Age Security program, a federal government program that guarantees a degree of financial security to Canadian seniors. This variable does not include the benefits from either the Guaranteed Income Supplement (GIS) or the Spousal Allowance (SPA).

On rare occasions, non-senior families might receive OAS income. This can occur when an older spouse dies and their income is included with the younger spouse's family income for that tax year.

Derived from: Line 113 (1984 to present), Line 09 (1982 to 1983)

IMDB: OASP_ I, F

Old age security pension repayment, calculated

(1989 to present)

Definition: Old Age Security (OAS) pension repayment is a claw-back used to recover OAS pension income and Net Federal Supplements (NFSL_) when the tax filer's net income before adjustments (Line 234) is greater than the allowed limit. (NFSL_ repayment has been included in OAS pension repayment calculated from 1992 to present.)

If a tax filer has a net income above a certain limit (\$50,000 in 1989, \$50,850 in 1990, \$51,765 in 1991, \$53,215 from 1992 to 1999, \$53,960 in 2000, \$55,309 in 2001, \$56,968 in 2002, \$57,879 in 2003, \$59,790 in 2004, \$60,806 in 2005, \$62,144 for 2006, 63,511 in 2007, \$57,375 in 2012, \$70,954 in 2013, \$71,592 in 2014, \$72,809 in 2015, \$73,756 in 2016, \$74,788 in 2017), then the tax filer is required to repay the government all or part of the benefits received.

Derived from: part of Line 235 (1989 to present)

Line 235 is the Social benefits repayment field and consists of the benefits to be repaid on:

- Old Age Security pension repayment calculated (1989 to present)
- Employment insurance repayment (1989 to present);
- Family Allowance repayment calculated (1989 to 1992)
- Net federal supplements repayment (1992 to present)

IMDB: OASPR I, F

Old age security guaranteed income supplement recipient indicator

(2004 to present)

Definition: The Old Age Security Guaranteed Income Supplement (OAS/GIS) recipient indicator is a variable that shows whether the tax filer is a recipient of OAS and/or GIS. The variable has the following values:

0 – Not an OAS/GIS recipient

1 – OAS/GIS recipient

Derived from: Revenue Canada file

IMDB: OASFL I

Ontario amount paid for your accommodation in a public long term care home

(2010 to present)

Definition: This variable shows the total amount paid for the accommodation of the filer in a public long term care home in Ontario for one year. This information is used to calculate the Ontario Energy and Property Tax Credit (OEPTC).

If the filer was married or living in a common-law relationship on December 31, only one of the spouses or partners can ask for this payment for both of them.

Derived from: Line 6123 Form ONBEN

IMDB: ONEPTCLTCF_ I, F

Ontario apprenticeship training tax credit

(2008 to present)

Definition: If the tax filer hired an eligible apprentice in a qualifying skilled trade to work at his/her permanent establishment located in Ontario, he/ she may be able to claim a tax credit from 25% to 30% of eligible expenditures (as defined below).

Eligible expenditures are salaries and wages you paid to an apprentice who is in the first 36 months of an apprenticeship training program in a qualifying skilled trade.

Derived from: Line 6322, provincial tax credit forms ON479

IMDB: ONATC I, F

Ontario children's activity tax credit

(2010 to present)

Definition: A filer can claim the Children's Activity Tax Credit (CATC) if he or she was a resident of Ontario and paid fees that relate to the cost of registering his or her child (or the spouse's or common-law partner's child) in a qualifying children's activity program. A child is eligible if less than 17 years old or, if eligible for the disability amount, less than 18 years old. For each eligible child, the filer can claim the lesser of \$500 and the amount of eligible expenses paid for qualifying programs for that child.

Children with disabilities – If the child qualifies for the disability amount and is under 18 years of age at the beginning of the year, and at least \$100 was paid for registration or membership fees for qualifying programs for that child, the filer can claim an additional \$500 for that child.

The filer can claim this credit provided another individual has not already claimed the same fees. In addition, the total fees claimed by the filer and another individual for a child cannot be more than the maximum amount that would be allowed if only one of the partners claiming the credit for that child.

Note

An expense that is eligible for the CATC may also be eligible for the child care expenses deduction (line 214 of the return). If so, the filer must first claim this amount as child care expenses. Any unused part can be claimed for the CATC as long as the requirements are met. Any amount that is eligible as a charitable donation or gift (lines 345 and 347 of federal Schedule 9) or that is eligible as a Political Contribution Tax Credit (line 48 of federal Schedule 1 for the federal credit and/or line 32 of Form ON479) cannot be claimed as CATC.

Qualifying program

To qualify for this credit, a program must be either a prescribed program for the purposes of the federal Children's Fitness Tax Credit (line 365 of Schedule 1) or

- a program that is not part of a school's curriculum and that is:
 - weekly with a minimum duration of eight weeks; or
 - daily with a minimum duration of five consecutive days; or
- a membership in an organization that lasts at least eight weeks and that allows children to choose from a variety of activities.

A significant amount of the activities offered in the program or by the organization must be supervised, be suitable for children, and involve one or more of the following:

- instruction in music, dramatic arts, visual arts, or dance;
- language instruction;
- activities that focus on wilderness and the natural environment;
- structured interaction among children where supervisors teach or help children develop interpersonal skills;
- activities that focus on helping children develop and use intellectual skills; or
- enrichment or tutoring in academic subjects.

Derived from: Line 6309 Form ON 479

IMDB: ONCLDATCC_ I, F

Ontario co-operative education tax credit

(2008 to present)

Definition: If the tax filer hired co-op students enrolled in an Ontario university or college, he/she may be able to claim a tax credit from 10% to 15% of eligible expenditures (as defined below).

Eligible expenditures are salaries, wages, and other remuneration you paid to a student in a qualifying work placement, or payments made to an eligible educational institution or a placement agency for a qualifying work placement. The student must work at a permanent establishment of the employer in Ontario.

Derived from: Line 6320, provincial tax credit forms ON479

IMDB: ONCOP I, F

Ontario energy and property tax credit – energy component of the

(2010 to present)

Definition: The Ontario Energy and Property Tax Credit (OEPTC) is designed to help low- to middle-income Ontario residents with their energy costs and property taxes. The energy component is the lesser of \$200 and the sum of the filer's occupancy cost, excluding \$25 for living in a student residence, plus home energy costs paid for the filer's principal residence on a reserve, and 20% of the amount paid for accommodation in a public long term care home.

To determine the amount of OEPTC, the filer must calculate the adjusted family net income using form ON-BEN.

If the filer lived with a spouse or common-law partner on December 31, only one of them can claim the OEPTC for that year. If only one spouse or common-law partner is 65 years of age or older on December 31, that spouse or common-law partner has to claim this credit for both of them.

The OEPTC has two components: an energy component and a property tax component. The filer should apply for the OEPTC if he or she eligible for either component.

Energy Component

A filer may be eligible for the energy component if, on December 3

- Was a resident of Ontario;
- Was 18 years of age or older; or had a spouse or common-law partner; or
- Was a parent and lived with his or her child; and
- at least one of the following conditions applies to the filer:
 - rent or property tax for his or her principal residence was paid by or for the filer;

-filer lived on a reserve in Ontario and home energy costs were paid by or for the filer for his or her principal residence on the reserve; or
- filer lived in a public long term care home in Ontario and an amount for accommodation was paid by or for the filer.

Derived from: Line 6111 Form ON479

IMDB: ONEPTCC_ I, F

Ontario energy and property tax credit – tax filer applied for the

(2010 to present)

Definition: This variable indicates that the filer applied for the Ontario Energy and Property Tax Credit (OEPTC) for the following tax year.

A value of zero (0) indicates the filer did not apply. A value of one (1) indicates the filer did apply.

If a filer paid rent or property tax in Ontario, or if they lived in a student residence, in a public long term care home, or on a reserve in Ontario, the filer may also qualify for the OEPTC for the next tax year.

Derived from: Line 6118 Form ONBEN

IMDB: ONEQBIND_ I

Ontario farmer tax credit, donations to Community Food Program

(2014 to present)

Definition: The amount of donations that are qualifying donations for the community food program donation tax credit for farmers.

A person can claim the community food program donation tax credit for farmers if they were a resident of Ontario at the end of the year, and either they or their spouse or common-law partner was a farmer who made a qualifying donation to an eligible community food program in the year and they claimed this qualifying donation as a charitable donation or gift for the tax year. A qualifying donation is a donation of one or more agricultural products produced in Ontario and donated to an eligible community food program in Ontario.

Derived from: Line 6098 ON428 XVAR

IMDB: CFPDON_ I, F

Ontario guaranteed annual income system

(2012 to present)

Definition: This variable indicates the derived amount that a senior taxfiler in Ontario receives if they are eligible for the Ontario Guaranteed Annual Income System Benefits.

The Ontario Guaranteed Annual Income System Benefits (GAINS) provides a guaranteed monthly income amount for eligible Ontario seniors up to a maximum of \$83 per month. The monthly GAINS payments are on top of federal Old Age Security (OAS) and Guaranteed Income Supplement (GIS) payments.

Derived from: T1FF processing

IMDB: ONGAINS_ I, F

Ontario healthy home renovation tax credit

(2012 to present)

Definition: A tax credit of 15% of eligible expenses for renovations performed to the principal residence or property of a senior citizen residing in Ontario in the specific tax year. A tax filer may be eligible for this credit if:

- they were a resident of Ontario;
- were a senior (65 years of age or older) or a non-senior living with a family member who is a senior; and
- they, or someone on their behalf, paid or incurred eligible expenses to their principal residence or the land on which their principal residence is situated.

The improvements must be of an enduring nature and be integral to the home or land.

If the tax filer shared a principal residence with one or more family members, one of them may claim the entire amount of eligible expenses, or all members may each claim a portion of the expenses. The tax filer can claim the lesser of \$10,000 and the amount of eligible expenses that they, or someone on their behalf, paid or incurred related to the principal residence.

Derived from: Line 4 (Ontario Credits), Form ON479

IMDB: ONHHRTC_ I, F

Ontario home energy costs paid for your principal residence on a reserve

(2010 to present)

Definition: This variable measures the total amount paid for home energy costs for a principal residence on a reserve in Ontario for a year. This information is used to calculate the Ontario Energy and Property Tax Credit (OEPTC).

If the filer was married or living in a common-law relationship on December 31, only one of spouses or partners can ask for this payment for both of them.

Derived from: Line 6121 Form ONBEN

IMDB: ONEPTCRSV_ I, F

Ontario sales tax credit

(2010 to present)

Definition: The Ontario Sales Tax Credit (OSTC) is designed to help low- to middle income individuals, 19 years of age and older, and families, including single parents, with the sales tax they pay. The OSTC is paid on a quarterly basis. To get this credit, the filer (or the filer's spouse or common-law partner) should apply for the GST/HST credit on page 1 of the tax return (or your spouse's or common-law partner's tax return).

The information provided on the return(s) will determine how much OSTC will be receive starting in August. The filer report to the Canada Revenue Agency (CRA) any changes to this or her status (e.g., birth, marriage, separation, etc.) that happen after filing your return.

Derived from: CRA calculation (see also Pamphlet RC4210, GST/HST Credit)

IMDB: ONSTC_ I, F

Ontario sales tax transition benefit

(2010 to 2012)

Definition: The Ontario Sales Tax Transition Benefit (OSTTB) was designed to help eligible Ontario individuals, 18 years of age and older, and families adjust to the new sales tax system. This benefit consists of three payments. The first two payments were paid in June and December 2010. The final payment was made in June 2011. The maximum amount for the final payment was \$100 for single individuals and \$335 for single parents and couples. Each maximum payment is reduced by 5% of the adjusted family net income that is more than \$80,000 for single individuals and \$160,000 for single parents and couples.

Derived from: CRA calculation (see also Pamphlet RC4210, GST/HST Credit)

IMDB: ONOSTTB_ I, F

Other deduction

(1982 to present)

Definition: the allowable amounts not deducted anywhere else on the return.

Note: A child who was born in 1993 or later can claim a deduction for certain income he or she reports.

Derived from: line 232 form T1

IMDB: ODN__ I, F

Other deductions from net income

(1988 to present)

Definition: Additional deductions from net income used to arrive at taxable income. The tax filer must specify in the space to the left of line 256 the deduction being claimed. Example of the types of deductions include deductions for income exempt under a tax treaty, or a deduction of income and pension for those who have taken a vow of perpetual poverty, deductions for adult basic education tuition assistance, or deductions for employees of prescribed international organizations.

Derived from: Lines 256

IMDB: ODNNI I, F

Other employment income

(1982 to present)

Definition: Other employment income is comprised of any taxable receipts from employment other than wages, salaries and commissions. For example, it includes tips, gratuities, or director's fees that are not reported on a T4 slip, and some other components that have changed through time.

Derived from: Line 104 (1984 to present), Line 03 (1982 to 1983)

IMDB: OEI__ I, F

Other income

(1982 to present)

Definition: Other income variable is used by the Canada Revenue Agency to capture income that is taxable but is not listed elsewhere in the tax return. In addition, amounts reported as spousal income are placed into other income for non-filing spouses during T1FF processing.

Other income for the Canada Revenue Agency includes the following items:

- Scholarships, fellowships and bursaries, less the \$500 tax exempt amount (1982 to present). Furthermore, in 2000 if an amount is received for an enrolment in a program and for which an education amount can be claimed, only the amount more than \$3,000 has to be reported;
- Artist's project grants, less the \$500 tax exempt amount, or less artist's; expenses, whichever is of benefit to the tax filer (1991 to 1992);
- Research grants less research expenses (1988 to 1989);
- Project grants received in the tax year (1994 to present);
- Retiring allowances (1982 to present);
- Death benefits from employment service, less any tax free amounts (1982 to present);
- Taxable payments from a registered education savings plan;
- Loans and transfers of property (1988 to present);
- Amounts distributed from a retirement compensation arrangement (1990 to 1994);
- Training allowances (1989 to present);
- Income averaging annuity contract payments not reported on Line 115 (1982 to 1990);
- Certain annuity payments (1992 to present);
- Amounts received under a supplementary unemployment benefit plan (a guaranteed annual wage plan) (1982 to 1989) (included as other employment income in 1990 to 1992);
- Registered education savings plan income (1982 to present);
- Registered retirement savings plan income, excluding annuities reported as pension income on Line 115 (1982 to 1987);
- Alimony or support Income (1982 to 1985);
- Limited partnership income (1982 to 1987);
- Amounts from an amateur athlete trust, shown in box 26, T3 slip (1994 to present); and any other type of Taxable income not reported elsewhere on the return (1982 to present).

The years listed indicate periods for which the specific item was listed as a component of other income in the tax guide. The tax guide list, however, is not exhaustive.

Other income for non-filing spouses:

- 1991 to present: Starting in 1991, non-filing spouses are assigned an income based on the spousal net income for provincial refundable tax credits and the spousal net income for the GST credit reported by their spouse and in the married / spousal amount. If both of these fields are equal to zero, and the non-filing spouse is over 65, then the maximum amount of annual Old Age Security Pension (OASP) is imputed to this person. If the two spousal net income fields are zero, and the imputed spouse is 65, then an amount of OASP benefits is randomly assigned between 12 different amounts, each representing the OASP

benefit that an individual would receive according to his or her month of birth. The benefit is randomly assigned because the birth month is not known.

- If at least one of the two spousal net income fields is greater than zero and the marital exemption is greater than zero, the imputed income is calculated from the married / spousal amount field. However, if the marital exemption field is not greater than zero, and the spousal net income for GST is greater than zero, then the imputed income will be set to equal the amount claimed in the spousal net income field for GST. All imputed amounts for OASP and Other Income are based on the information received from the filing spouse and the non-filing spouse's record for age (spouse), age (imputed spouse) and OASP monthly benefits
- 1986 to 1990: Same as above except the federal sales tax credit information was used instead of GST credit.
- 1983 to 1985: Same as above except there was no federal sales tax credit at that time.
- 1982: Other income for non-filing spouses was set to zero.

NOTE: The Canada Revenue Agency definition of "other income" includes retiring allowances, scholarships, amounts received through a supplementary unemployment benefit plan (guaranteed annual income plan), payments from income-averaging annuity contracts, as well as all other taxable income not included elsewhere.

Derived from: Line 130 (1984 to present), Line 18 (1982 to 1983)

IMDB: OI____ I, F

Other than eligible dividends, net

(2006 to present)

Definition: Taxable amount of other than eligible dividends by multiplying the actual amount of other than eligible dividends by 125% as reported by the tax filer.

Derived from: line 180

IMDB: DIVTO I, F

Outlier flag

(1982 to present)

Definition: This flag is an indicator of the extreme values for at least one of the income types (total income, employment income, investment income, self-employment income).

0: no outlier detected.

1: outlier detected.

Derived from: IMDB processing

IMDB: OUTLIER_IND

Part-Time Student is Considered Full-Time Due to the Individual's Disability Status

(2017 to present)

Definition: A flag indicator completed by a tax filer to indicate that they were a part-time student but that they are considered as a full-time student due to their individual disability status. This field applies if a tax filer was eligible for the disability tax credit or if they had, in the year, a mental or physical impairment and a doctor has certified that the effects of the impairment are such that the tax filer could not reasonably be expected to be enrolled as a full-time student.

IMDB: PTSTUDIS_

Pension adjustment

(1991 to present)

Definition: The variable represents the tax filer's pension adjustments. The pension adjustment (TPAJA) is the sum of credits for the year, if any, from deferred profit sharing plans and/or benefit provisions of registered pension plans sponsored by the tax filer's employer.

The TPAJA is used in calculating the tax filer's RRSP contribution limit for the following year. The contribution limit is based on a certain percentage of the previous year's earned income up to an annual maximum less a pension adjustment. The maximum amount of RRSP deduction for each year since 1982 is as follows:

Year	\$ Limit without RPP	\$Limit With RPP
1982 to 1985	\$5,500	\$3,500
1986 to 1990	\$7,500	\$3,500
1991	\$11,500	\$11,500
1992 to 1993	\$12,500	\$12,500
1994	\$13,500	\$13,500
1995	\$14,500	\$14,500
1996 to 2002	\$13,500	\$13,500
2003	\$14,500	\$14,500
2004	\$15,500	\$15,500
2005	\$16,500	\$16,500

2006	\$18,000	\$18,000
2007	\$19,000	\$19,000
2008	\$20,000	\$20,000
2009	\$21,000	\$21,000
2010	\$22,000	\$22,000
2011	\$22,450	\$22,450
2012	\$22,970	\$22,970
2013	\$23,820	\$23,820
2014	\$24,270	\$24,270
2015	\$24,930	\$24,930
2016	\$25,370	\$25,370
2017	\$26,010	\$26,010

Therefore, pension adjustment reduces the amount that can otherwise be contributed to registered retirement savings plans (RRSPs).

Derived from: Line 206 (1991 to present)

IMDB: TPAJA I, F

Pension and superannuation income

(1982 to present)

Definition: Pension and superannuation income refers to pension income excluding Old Age Security pension and the Canada or Quebec Pension Plan benefits. War veterans' allowances, veterans' disability and dependents' pension payments are non-taxable and they are not part of pensions and superannuation. Foreign pensions must be reported and converted into Canadian funds. In 1986 and 1987, annuity payments from an RRSP were included in pension and superannuation income.

Derived from: Line 115 (1984 to present), Line 11 (1982 to 1983)

IMDB: SOP4A I, F

Pension income deduction

(1984 to present)

Definition: Pension income deduction is a calculated non-refundable credit that the tax filer may be able to claim for certain types of pension income. A tax filer is allowed a tax credit of up to \$1000 of pension income. To compute the credit, a tax filer must first determine the amount of his or her eligible pension income. The lesser of this amount and \$1000 is then entered on the tax return creditable amounts. The amounts eligible for the pension income deduction differ depending on the age of the tax filer at the end of the tax year. Between 1982 and 1988, this field represented a deduction from income. In the 1988 tax reform, this deduction was converted to a non-refundable tax credit.

Derived from: Line 314 (1988 to present), Line 240 (1984 to 1987)

IMDB: PENDC I, F

Political contributions, gross federal

(1982 to present)

Definition: Gross federal political contributions refer to the total amount of a tax filer's political contributions made to a registered federal political party, or to an officially nominated candidate for election to the House of Commons (whether or not they belong to a registered political party). A portion of this contribution is deductible from total taxable income.

Derived from: Line 409 (1984 to present), Line 64 (1982 to 1983)

IMDB: FPLCG I, F

Political contributions, provincial

(1982 to 1997)

Definition: The provincial political contributions field contains the amount of the tax filer's contributions to a recognized provincial/territorial political party, a constituency association, or a candidate. Only Newfoundland and Saskatchewan do not offer this credit for political contributions in their provinces. This field was discontinued in 1997.

Derived from: Provincial tax credit forms

IMDB: PPLC_ I, F

Political contribution tax credit, federal

(1982 to present)

Definition: The federal political contribution credit is a credit available for political contributions made to a registered federal political party or for a candidate for election to the House of Commons (whether or not they belong to a registered political party), provided that they are officially nominated.

Derived from: Line 410 Schedule 1 (1984 to present),
Line 64 (1982 to 1983)

IMDB: FPLTC I, F

Political contribution tax credit, provincial

(1982 to present)

Definition: The provincial political contribution tax credit may be claimed if the tax filer made a contribution to a provincial political organization during the tax year. All provinces except Saskatchewan offer political contribution tax credits. This credit is non-refundable and is deducted from a tax filer's income taxes payable. The amounts and the types of contributions that are allowed to be claimed vary by province (these amounts stayed the same from 1988 to 1996):

- Alberta: 75% of the first \$150 of contributions, 50% of the next \$675 of contributions, 33.3% of amount of contribution exceeding \$825. Maximum credit of \$750 is reached when the tax filer has made eligible contributions of \$1,725. Anything over \$1,725 cannot be carried forward to the following year.
- 2007 75% of the first \$200 of contributions. The next level is 50% of a maximum of 1,100 - 200, plus 150. The third level is 33.33% of a maximum 2,300 - 1,100, plus 600. The fourth level is a 1,000 for contributions over 2,300. In 2007, for political contributions of \$200 or less, the maximum tax credit is \$150. For contributions over \$200 but less than \$1,100 the maximum tax credit is \$600. For contributions of \$1,100 or more the maximum tax credit is \$1,000
- British Columbia: 75% of the first \$100 of contributions, 50% of the next \$450 of contributions, 33.3% of contributions over \$550 up to \$1150. Maximum credit of \$500.
- Saskatchewan 2007 75% of the first \$400 of contributions. The next level is 50% of a maximum of 750 - 400, plus 300. The third level is 33.33% of a maximum 1275 - 550, plus 475. The fourth level is 650 for contributions over 1,275.
- Manitoba: 75% of the first \$100 of total contributions, 50% of the next \$450 of total contributions, 33.3% of total contributions exceeding \$550. Maximum credit of \$500.
- 2007 75% of the first \$400 of contributions. The next level is 50% of a maximum of 750 - 400, plus 300. The third level is 33.33% of a maximum 1,275 - 750, plus 475. The fourth level is 650 for contributions over 1,275.
- New Brunswick: 75% of the first \$100 of contributions.
- 2007 75% of the first \$200 of contributions. The next level is 50% of a maximum of 550 - 200, plus 150. The third level is 33.33% of a maximum 1075 - 550, plus 325. The fourth level is 500 for contributions over 1,075
- Nova Scotia: 50% of the next \$450 of contributions.
- Prince Edward Island: 33.3% of the next \$550.

- 2007 75% of the first \$100 of contributions. The next level is 50% of a maximum of 550 - 100, plus 75. The third level is 33.33% of a maximum 1150 – 550, plus 300. The fourth level is 500 for contributions over 1,150.
- Newfoundland and Labrador
2007 75% of the first \$100 of contributions. The next level is 50% of a maximum of 550 - 100, plus 75. The third level is 33.33% of a maximum 1150 – 550, plus 325. The fourth level is 500 for contributions over 1,150
- Yukon: Maximum credit of \$500 on contributions of \$1150. 2007 75% of the first \$100 of contributions. The next level is 50% of a maximum of 550 - 100, plus 75. The third level is 33.33% of a maximum 1150 – 550, plus 300. The fourth level is 500 for contributions over 1,150.
- Northwest Territories: 100% of the first \$100 contributed, 50% of the next \$800 contributed. Maximum credit of \$500 with contribution total of \$900. 2007 100% of the first \$100 contributed, 50% of the next level \$900 - 100, plus 100. Maximum credit of \$500 with contribution over \$900.
- Nunavut 100% of the first \$100 contributed, 50% of the next \$900 less 100, plus 100. Maximum credit of \$500 with contribution over \$900.
- Ontario: 75% of the first \$200 contributed, 50% of the next \$600 contributed. Maximum credit of \$750 with contribution total of \$1,700. 2007 75% of the first \$336 of contributions. The next level is 50% of a maximum of 1120 - 336, plus 252. The third level is 33.33% of a maximum 2548 – 1,120, plus 644. The fourth level is 1,120 for contributions over 2548.
- Quebec: Not available

Derived from: Provincial tax credit forms T1C (1999 to present).

IMDB: PPLCC I, F

Pooled registered pension plan contributions made by the employer

(2013 to present)

Definition: The amount of Pooled Registered Pension Plan (Prop) contributions made by the employer, from both taxable and tax-exempt income, as claimed by the client.

Derived from: T1 line 205.

IMDB: PRPPEMPLR I, F

Pooled registered pension plan contributions made by the employer (as calculated)

(2013 to present)

Definition: The amount of Pooled Registered Pension Plan (Prop) contributions made by the employer, as calculated by the system based on the requirements for client's notices.

Derived from: T1 line 205.

IMDB: PRPPEMPLRC I, F

Postal code

(1982 to present)

Definition: The postal code is a six-character, alphanumeric code that locates the point of delivery of mail addressed to post office customers in Canada. The code itself is divided into the forward sorting area (FSA, first three characters) and the local delivery unit (LDU, last three characters). In most applications, the postal code from the family aggregate level should be used instead of the individual aggregate level.

The family postal code is a more reliable variable as there is a higher probability of having information in this field because the postal code can be selected from those within the family unit. Also, there is an increased likelihood that a residential and not a business address will be selected for the family postal code. When analyzing migration patterns, the individual postal code is recommended. Note that there is a Nunavut family postal code flag for Nunavut (NUNAV).

Derived from: Personal Identification Section, T1 tax form (1982 to present)

IMDB: PSCO_ I, F character

Postal delivery mode

(1982 to present)

Definition: The delivery mode is a classification of different types of mail delivery in Canada. This variable can be used to identify residential, non-residential, urban, urban fringe, and rural addresses. The delivery modes, as of 2007, are:

A = letter carrier delivery to domestic address
B = letter carrier delivery to apartment building
E = letter carrier delivery to commercial office
G = specific large volume receiver with pick up arrangements
H = rural route delivery

J = general delivery

K = post office box delivery with the postal code identifying a group of boxes

M = post office box delivery with the postal code identifying one box (i.e. large volume receiver)

N = unknown

R = miscellaneous

T = suburban service delivery

W = rural postal code

X = mobile route delivery

Z = retired, for which delivery mode, while active, is unknown

Delivery modes "W" and "N" are assigned by the Income Statistics Division; the others come directly from Canada Post. This division assigns a "W" for rural postal codes whenever the second position of the postal code is a zero.

An "N" is assigned for an unknown delivery mode for very old postal codes. This division does not accept Canada Post's "Z" delivery mode unless unavoidable, and instead retains the delivery mode type when the postal code was in use.

Postal codes are combined by delivery to represent FSA publication delivery modes (PBDLMD).

Code	Delivery Mode
W	rural postal code
H	rural route
E,K,M,N,J,G,X,Z	non-residential within city
A,B	residential
T	suburban service

Derived from: ISD Geography Conversion file using Postal Code Delivery Mode file from Canada Post

IMDB: DLMD_ I, F

PPIP included in employment insurance premiums through employment

(2012 to present)

Definition: If a taxfiler was a resident of Quebec on December 31, and if he/she contributed to a provincial parental insurance plan (PPIP) in the year, he/she should

include the total of the amounts shown in box 55 (employee's PPIP premiums) of all the T4 slips on this line. Do not enter more than \$839.97.

Derived from: Line 312 T1

IMDB: XT4EIC I, F

Presence on the immigrant landing file

(1982 to present)

Definition: Indicator that identifies records included (1= Yes / 0 = No) on the Immigrant Landing File (ILF).

Derived from: IMDB processing, Immigrant Landing File

IMDB: IMDB_IND

Presence on the non-permanent resident file

(1982 to present)

Definition: Indicator that identifies records included (1= Yes / 0 = No) on the Non-Permanent Resident File (NRF).

Derived from: IMDB processing, Non-Permanent Resident File

IMDB: TR_IND

Presence on the Child Tax Benefits file (CTB)

(2013 to present)

Definition: Indicates that some information (1= Yes / 0 = No) for this record is from the Child Tax Benefits (CTB) file. These records are typically non-filing children of T1 taxfilers and their spouses (filing or not).

Derived from: T1FF processing

IMDB: CTBSW I, F

Presence on the T1 file

(2013 to present)

Definition: Indicates the presence (1) or absence (0) of the record on the T1 file.

Derived from: T1FF processing

IMDB: T1SW_ I, F

Presence on the T4 file

(2013 to present)

Definition: Indicates that some information (1= Yes / 0 = No) for this record is from the T4 file. The only records receiving information from the T4 are those not on the T1 file (T1SW = 0). The records are those of the spouses of T1 taxfilers, spouses that did not file a T1 themselves.

Derived from: T1FF processing

IMDB: T4SW_ I, F

Prince Edward's Island sales tax credit

(2013 to present)

Definition: The Prince Edward's Island Sales Tax Credit (created in module GHSTC).

Derived from: T1FF processing

IMDB: PEISTC I, F

Prince Edward Island volunteer firefighter tax credit

(2012 to present)

Definition: The amount of volunteer firefighter tax credit for Prince Edward Island, as calculated by the system, up to a maximum of \$500.

Derived from: Line 83, Form PE428

IMDB: PEIFIRE_ I, F

Principal industry sub-sector of employers, number of

(2000 to present)

Definition: This counts the number of sub-sectors of paid employment activity for the individual according to the 3-digit North-American Industry Classification System (NAICS) of the employers. The data is derived from a linkage between the T4 slips issued for the individual and Statistics Canada's Business Register. For a business with

operations in several industrial sub-sectors, the principal sub-sector is chosen (this may not be the sector of activity of the individual). The employment earnings associated with each T4 slip are aggregated by 3-digit NAICS and the two top sub-sectors of paid-employment are stored in Main principal industry sub-sector of employers (NAIC1) and Secondary principal industry sub-sector of employers (NAIC2). The T4 slips issued to individual, number of (T4CNT) variable is also available. People not associated with a T4 slip should have 0 and those associated with the missing NAICS information for the business would have a count of 1.

Derived from: T4 slips and Business Register

IMDB: NAICC I

Professional income, gross

(1982 to present)

Definition: Gross professional income is the total income from the practice of an unincorporated profession (e.g. dentists, accountants, doctors, etc.) before costs and expenses are deducted. If the enterprise is a partnership, each partner reports the income of the entire operation.

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the end of the taxation year for reporting this income. Beginning in 1995, most individuals are required to report self-employment income on a calendar year basis. However, eligible individuals may be able to use an alternative method of reporting whereby the fiscal period does not end on December 31. Due to this rule change, individuals reporting self-employment income in 1995 may have reported more than one fiscal year's income (i.e. more than 12 months).

Note: When this variable is reported for more than one person in a family, the family and parents aggregate levels contain only the amount from one of these persons, the highest value. It has been assumed that when more than one person in the family reports this self-employment income, these family persons are all working for the same business.

Derived from: Line 164 (1984 to present), Line 85 (1982 to 1983)

IMDB: PFGRS I, F (formerly SGPRO from 1982-1995, retroactively changed to PFGRS in 1996)

Professional income, net

(1982 to present)

Definition: Net professional income is the tax filer's share of income (gain or loss) from the practice of a profession after costs and expenses are deducted. The business must be unincorporated. Amounts reported by tax filers might be positive, negative or zero.

Until 1994, reporting of self-employment income was on a fiscal year basis and the fiscal year end was the end of the taxation year for reporting this income. Beginning in 1995, most individuals are required to report self-employment income on a calendar year basis. However, eligible individuals may be able to use an alternative method of reporting whereby the fiscal period does not end on December 31. Due to this rule change, individuals reporting self-employment income in 1995 may have reported more than one fiscal year's income (i.e. more than 12 months).

Derived from: Line 137 (1984 to present), Line 20 (1982 to 1983)

IMDB: PFNET I, F (formerly SNPRO from 1982 to 1995, retroactively change to PFNET in 1996)

Province or territory (SGC)

(1982 to present)

Definition: The variable PR uniquely identifies provinces and territories using the Standard Geographical Classification (SGC) and the Postal Code^{OM} Conversion File (PCCF). The SGC is Statistics Canada's main classification of geographic areas in Canada. It is designed to classify statistical information by geographic areas. The classification consists of four levels: geographical regions of Canada, provinces and territories, census divisions (such as counties and regional municipalities) and census subdivisions (such as municipalities). The four geographic levels are hierarchically related.

10 Newfoundland and Labrador
 11 Prince Edward Island
 12 Nova Scotia
 13 New Brunswick
 24 Quebec
 35 Ontario
 46 Manitoba
 47 Saskatchewan
 48 Alberta
 59 British Columbia
 60 Yukon
 61 Northwest Territories
 62 Nunavut

Derived from: IMDB processing

IMDB: PR____ I, F

Province assistance benefits

(1990 to present)

Definition: Ontario student residence occupancy cost or Manitoba School tax credit for homeowners.

(Ontario)

Ontario student residence cost refers to the amount eligible to be claimed in determining the Ontario property tax credit.

(Manitoba)

The filer is required to claim any resident homeowner tax assistance (RTHA) that they received on their property tax statement or by application. If the filer owned the principal residence for a part of the given tax year, he/she may prorate any RTHA they received to cover the period of ownership. If the filer received RTHA for more than one residence, they are required to total the prorated amounts of all RTHA they received.

Derived from: Manitoba – Line 6124 (form MB479 Manitoba Credits)

Ontario – Line 6114 (form ON479 Ontario Credits)

Line 558 of T1C (Man.) (Resident home owner tax assistance)

Line 558 of T1C (Ont.) (College residence)

IMDB: PSROC I, F

Province of residence

(1982 to present)

Definition: This variable indicates the province, territory or CIDA assignment (External Aid) in which the tax filer is reputed resident on December 31st of the tax year. When this residency information is missing, the postal code is used to construct the province of residence. At times, the postal code may also be missing. When this occurs, the family postal code is used to derive this field. For imputed spouses, the PRCO of the tax-filing spouse is assigned to the imputed spouse.

The following list indicates the possible codes and the provinces and territories they represent:

- 0 – Newfoundland and Labrador
- 1 – Prince Edward Island
- 2 – Nova Scotia
- 3 – New Brunswick
- 4 – Quebec
- 5 – Ontario
- 6 – Manitoba
- 7 – Saskatchewan
- 8 – Alberta
- 9 – British Columbia
- 10 – Northwest Territories
- 11 – Yukon Territories

- 12 – Non-Resident
- 13 – Multiple jurisdictions
- 14 – Nunavut (from 1998 to present)
- 15 – CIDA (External Aid)

Derived from: Personal Identification, Section 1, T1 tax form

IMDB: PRCO_ I

Province of residence, if different than the mailing address

(2008 to present)

Definition: The province or territory where you currently reside if it is not the same as that shown for your mailing address.

The following list indicates the possible codes and the provinces and territories they represent:

- NL – Newfoundland and Labrador
- PE – Prince Edward Island
- NS – Nova Scotia
- NB – New Brunswick
- QC – Quebec
- ON – Ontario
- MB – Manitoba
- SK – Saskatchewan
- AB – Alberta
- BC – British Columbia
- NT – Northwest Territories
- YT – Yukon Territories
- NU – Nunavut (from 1998 to present)
- EX – CIDA (External Aid)

Derived from: Personal Identification, Section 1, T1 tax form

IMDB: PRHO_ character

Provincial Children's Fitness Equipment Tax Credit

(2015 to present)

Definition: The amount of the Children's Fitness Equipment Tax Credit for a province, as calculated by the system.

Derived from: Line 5842 PROV/TER 428

IMDB: PCFETCC_ I, F

Provincial Education and Coaching Tax Credit

(2015 to present)

Definition: The amount of provincial education and coaching tax credit for a province, as calculated by the system.

Derived from: Line 5843 PROV/TER 428

IMDB: PECTCC_ I, F

Provincial home buyers tax credit

(2012 to present)

Definition: The amount of the Saskatchewan provincial home buyers tax credit, as claimed by the taxfiler. The taxfiler can claim an amount of \$10,000 for the purchase of a qualifying home made after December 31, 2011 (date of sale identified in the purchase agreement of the home). A qualifying home must be registered in your and/or your spouse's or common-law partner's name with the Land Titles Registry and must be located in Saskatchewan.

A taxfiler can claim this amount if the rules are met for claiming the amount on line 369 of federal Schedule 1. The claim can be split between the taxfiler and their spouse or common-law partner, but the combined total cannot exceed \$10,000. When more than one individual is entitled to the amount (for example, when two people jointly buy a home), the total of all amounts claimed cannot exceed \$10,000.

Derived from: Line 5837 Form SK428

IMDB: NRPROVHB_ I, F

Provincial parental insurance plan premiums payable on employment

(2006 to present)

Definition: If the tax filer was a resident on December 31, he or she has to pay PPIP premiums (amount from line 16 of Schedule 10) if any of the following conditions apply:

- the employment income (including employment income from outside Canada) is \$2,000 or more; and one of the T4 slips has a province of employment other than Quebec in box 10;
- There is a maximum a tax filer can claim for the year.

Derived from: line 376, Schedule 1

IMDB: PPIPE I, F

Provincial parental insurance plan premiums payable on self-employment income
(2006 to present)

Definition: If the tax filer was a resident on December 31, he or she has to pay PPIP premiums on self-employment income, has calculated from line 16 of Schedule 10.

Derived from: line 378, Schedule 1

IMDB: PPIPS I, F

Provincial parental insurance plan, premium paid
(2006 to present)

Definition: If the tax filer was a resident on December 31, he or she has to pay PPIP premiums. This plan is set up to pay benefits to all eligible workers – salaries and/or self-employed - taking maternity leave, paternity leave, parental leave or adoption leave. It replaces the maternity, parental or adoption benefits previously provided to Quebec parents under the federal employment insurance plan.

Derived from: line 375, Schedule 1

IMDB: PPIP_ I, F

Provincial Refundable Children Fitness tax credit
(2015 to present)

Definition: The amount of refundable Children's Fitness Tax Credit for a province, as calculated by the system.

Derived from: Line 459 T1

IMDB: PRCFTCC_ I, F

Provincial refundable tax credits
(1982 to present)

Definition: Provincial refundable tax credits are used to reduce the amount of income tax that a tax filer owes. If the amount of refundable tax credit is greater than the total income tax owed, the tax filer will receive the difference in the form of a tax refund.

Note: Quebec tax credits are not available from the T1 and are estimated by the Small Area and Administrative Data Division (ISD).

Derived from: Line 479 (1991 to present), Line 448 (1984 to 1987), Line 464 (1988 to 1989), Line 74 (1982 to 1983)

IMDB: PTXC_ I, F

Provincial Search and Rescue Volunteer Firefighter tax credit

(2015 to present)

Definition: The amount of search and rescue volunteer firefighter tax credit for a province, as calculated by the system.

Derived from: Line 5845 MB 428

IMDB: PSRVTCC_ I, F

Provincial Senior Home Renovation tax credit

(2015 to present)

Definition: The amount Of Senior's Home Renovation Tax Credit for a province, as calculated by the system.

Derived from: Line 6036 NB 479

IMDB: PSHRTCC_ I, F

Provincial Senior Income Tax Reduction for self

(2015 to present)

Definition: The amount of senior income tax reduction for a province, as calculated by the system.

Derived from: Line 6336 PE 428

IMDB: PSNRTXRC_ I, F

Provincial Senior Income Tax Reduction for spouse

(2015 to present)

Definition: The amount of senior income tax reduction, for a spouse or common-law partner, for a province, as calculated by the system.

Derived from: Line 6337 PROV/TER 428

IMDB: PSITRSC_ I, F

Provincial seniors' benefit

(1999 to present)

Definition: Provincial supplemental credit for couples in which at least one spouse is 65 years old or over.

Newfoundland seniors' benefit is a tax-free annual payment of \$200 introduced in 1999 as a supplement to the HST credit for couples of 65 years old and greater with family Net Income less than \$20,000. If both spouses are 65 years old or greater, the maximum credit is \$400. If only one spouse is 65 years old or greater, then the maximum credit is \$200.

Families with net income of \$12,000 or less will receive the full credit. Families with net income between \$12,000 and \$20,000 will have their credit reduced by 5% of net family income in excess of \$12,000.

Derived from: Newfoundland Supplemental Credit: Application on Newfoundland tax form (1999 to Present)

IMDB: SEBEN I, F

Public transit passes amount

(2006 to present)

Definition: a tax filer can claim the cost of monthly public transit passes or passes of longer duration, such as an annual pass. Public transit includes transit by local bus, streetcar, subway, commuter train or bus, and local ferry.

Only the tax filer or his or her spouse or common-law partner may claim the cost of transit passes (to the extent that these amounts have not already been claimed) for:

- the tax filer;
- the tax filer's spouse or common-law partner; and
- the tax filer or his or her spouse or common-law partner's dependent children that are under 19 years of age.

Derived from: line 364 Schedule 1

IMDB: PTPA_ I, F

QPP contribution flag

(2002 to present)

Definition: This variable indicates whether a filer contributed to Quebec Pension Plan (QPP) or not. The value 0 indicates that a filer did not contribute. A value of 1 indicates that a filer did contribute to the QPP.

Derived from: IMDB processing

IMDB: QPPCD I, F

QPP contributions through employment – T4

(2002 to present)

Definition: The total amount of an employee's contributions to the Quebec Pension Plan (QPP), as shown in Box (D) of the T4 slip - Line 5033. This represents the amount of QPP contribution based solely on T4 slips for residents of Quebec. (see CQPPD and CQPT4)

Derived from: Line 308 Schedule 1

IMDB: QPPT4 I, F

QPP total contributions payable from self-employment in Quebec

(2002 to present)

Definition: This variable represents the QPP payable calculation on self-employment earnings for residents of Quebec. This amount is based on calculations by CRA (see also variables CLCPP and CPPSE).

Derived from: Line 310 Schedule 1

IMDB: CLQPP I, F

Quebec abatement

(1984 to present)

Definition: The Quebec abatement reduces the federal income tax payable by Quebec residents. Residents and persons operating a business in Quebec are allowed an abatement of 16.5% from the federal tax and must file a separate Quebec income tax return.

If the Quebec abatement that an individual is entitled to deduct results in a negative amount of federal tax payable, the individual will be refunded this amount.

While the Quebec abatement has been available prior to 1984, it is not available on the IMDB.

Derived from: Line 440 (1984 to present)

IMDB: ABQUE I, F

Quebec special tax for labour sponsored venture capital corporation tax credit

(2013 to present)

Definition: The amount of special tax for labour sponsored venture capital corporation tax credit for the province of Quebec, as claimed by the client.

Derived from: Line T1 line 6820

IMDB: QCLSVCCCTC I, F

Quebec special tax for labour sponsored venture capital corporation tax credit (as calculated)

(2013 to present)

Definition: The amount of special tax for labour sponsored venture capital corporation tax credit for the province of Quebec, as calculated by the system.

Derived from: Line T1 line 6820

IMDB: QCLSVCCCTCC I, F

Registered disability savings plan

(2008 to present)

Definition: This plan is intended for persons with a long-term disability who hold a valid disability certificate. Such disabled persons are eligible for the Registered Disability Savings Plan (RDSP) for 2008 and subsequent years. Maximum lifetime contributions are set at \$200,000.

Derived from: Line 125 of T1 Tax form

IMDB: RDSP_ I, F

Registered pension plan contribution

(1986 to present)

Definition: A Registered Pension Plan (RPP) contribution may be deducted from the tax filer's total income. An RPP is an employee's pension plan, approved by the Canada Revenue Agency, under which funds are set aside by an employer and employee to provide periodic payments to employees upon their retirement. Only the amount the tax filer contributes to a RPP may be deducted from income.

Beginning in 1996, an individual must start to receive a pension from his or her RPP by the end of year that he or she turns 69 years of age. However, if the individual was 69 or 70 at the end of 1996, he or she may wait until the end of 1997. If, before March 6, 1996, the individual's RPP had specified a specific starting date for the pension benefits, that date will remain in effect.

Derived from: Line 207 (1986 to present)

IMDB: T4RP_ I, F

Regular employment insurance benefits payable

(2003 to present)

Definition: The amount of regular employment insurance benefits payable to the client, excluding special benefits, work sharing benefits, and employment benefits as reported by ESDC.

Derived from: ESDC and T1FF processing

IMDB: EIREG I, F

Rental income, gross

(1982 to present)

Definition: Gross rental income is the tax filer's income from rental activities, before costs and expenses are deducted. If the property is owned by more than one person,

then each partner enters the entire gross rental income on his or her return. Prior to 1988, limited partnership income (LTPI) may have been included in this variable.

Derived from: Line 160 (1984 to present), Line 83 (1982 to 1983)

IMDB: RGRS_ I, F

Rental income, net

(1982 to present)

Definition: Net rental income is the tax filer's net income from rental activities (gain or loss) after costs and expenses are deducted. Amounts reported by tax filers might be positive, negative or zero. Prior to 1988, limited partnership income (LTPI) may have been included in this variable.

Derived from: Line 126 (1984 to present), Line 16 (1982 to 1983)

IMDB: RNET_ I, F

RRSP, earned income for (calculated)

(1992 to present)

Definition: The Canada Revenue Agency calculates earned income which is used in calculating the tax filer's RRSP contribution limit. The current year's deduction limit is based on the previous year's earned income. For example, tax filers' RRSP deduction limits on their 1991 personal income tax returns are based on their earned income figures from their 1990 personal income tax returns.

Earned income for RRSP consists of the incomes/losses reported by tax filers from the following sources:

- Salary, wages, and, commissions (income tax line 101), less other employment expenses (income tax line 229);
- Other employment income including tips and gratuities, etc. (line 104);
- Net income/loss from a business carried on alone or as an active partner (line 135);
- Royalties for a work or invention of which the tax filer was the author or inventor (line 139);
- Net rental income/loss from real property (line 126);
- Alimony or separation allowances received/paid (line 128);
- Net research grants (line 146);
- Employee profit-sharing plan allocations (line 130);
- Disability benefits received in the year (line 152).

Derived from: Notice of assessment or Notice of Reassessment, one of the amounts used to determine the RRSP contribution limit

IMDB: RRSPE I, F

RRSP, transfers to a

(1994 to present)

Definition: If the tax filer has received during the year an amount from one of these sources of income: other pensions and superannuation (line 115), registered retirement savings plan income (line 129) or "other income" (line 130) has been reported on the tax return. The tax filer could have contributed any of these amounts to his or her RRSP plan before March 1st of the following year; this contribution can be deducted from income and called a "transfer".

This is a component of RRSP contributions.

Derived from: on schedule 7 Line 9 (2000), Line 11 (2001 to present)

IMDB: RSPPI I, F

RRSP contributions

(1982 to present)

Definition: RRSP contributions represent the amount contributed to a Registered Retirement Savings Plan (RRSP). The contribution limit is based on a certain percentage of the previous year's earned income up to an annual maximum less a pension adjustment. The maximum amount of RRSP deduction for each year since 1982 is as follows:

Year	\$ Limit without RPP	\$Limit With RPP
1982 to 1985	\$5,500	\$3,500
1986 to 1990	\$7,500	\$3,500
1991	\$11,500	\$11,500
1992 to 1993	\$12,500	\$12,500
1994	\$13,500	\$13,500
1995	\$14,500	\$14,500
1996 to 2002	\$13,500	\$13,500
2003	\$14,500	\$14,500
2004	\$15,500	\$15,500
2005	\$16,500	\$16,500
2006	\$18,000	\$18,000
2007	\$19,000	\$19,000
2008	\$20,000	\$20,000
2009	\$21,000	\$21,000

2010	\$22,000	\$22,000
2011	\$22,450	\$22,450
2012	\$22,970	\$22,970
2013	\$23,820	\$23,820
2014	\$24,270	\$24,270
2015	\$24,930	\$24,930
2016	\$25,370	\$25,370
2017	\$26,010	\$26,010

The amount outlined in this field may be the tax filer's contributions to his or her RRSP, his or her spouse's RRSP or both. The amount the tax filer contributed to his or her spouse's RRSP from 1987 to 1992 is outlined in the RRSP spousal contributions (RRSPS) variable. Beginning in 1996, an individual may not contribute to an RRSP after the end of the year that he or she turns 69 years of age. However, if the individual was 69 or 70 at the end of 1996, he or she may still contribute until the end of 1997.

Note that RRSP Income could offset the amount and it doesn't include any repayment made under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP).

Derived from: Line 208 (1984 to present), Line 33 (1982 to 1983)

IMDB: RRSPC I, F

RRSP deduction limit, current year

(1991 to present)

Definition: The deduction limit for the current year is reported on the "Notice of Assessment" or "Notice of Reassessment" of the previous tax year. Any part of the RRSP deduction limit accumulated after 1990 that is not used in a given year can be carried forward indefinitely. This year's RRSP contribution should not be greater than the RRSP deduction limit, current year unless the person has an amount listed in Transfers to a RRSP.

Derived from: on schedule 7 Line 8 (2000), line 10 (2001 to present)

IMDB: RRSPD I, F

RRSP deduction limit amount, next year

(1993 to present)

Definition: The deduction limit for next year is reported on the "Notice of Assessment" or "Notice of Reassessment" issued for this year's tax return. Any part of the RRSP deduction limit accumulated after 1990 that is not used can be carried forward indefinitely. Please consult the definition of RRSP contribution for an explanation of the limits.

Derived from: bottom of page 2 of the Notice of Assessment or Notice of Reassessment

IMDB: RRSPL I, F

RRSP income

(1988 to present)

Definition: Registered retirement savings plan (RRSP) income represents RRSP withdrawals during the tax year. All amounts withdrawn from an RRSP must be included in the tax filer's income. An annuity, which has passed to a tax filer after his or her spouse's death, must be included in income. Annually, the first \$1,000 of annuity payments received from an RRSP may be eligible for the pension income tax credit (Line 314). In 1986 and 1987, annuity payments from an RRSP were included in pension and superannuation income.

Beginning in 1995, line 129 includes repayments that have not been made to an RRSP under the Home Buyers' Plan (HBP).

The following provides some additional information on the HBP and repayments to this plan. The home buyers' plan enables an individual to withdraw up to \$20,000 from his or her RRSP to buy or build a qualifying home. Under the HBP, the individual is required to repay the withdrawal to his or her RRSP within a period of no more than 15 years. The minimum required repayment on an annual basis is 1/15th of the amount withdrawn from the RRSP. If in any year the individual does not repay the amount required for that year, then the amount is included as RRSP income, line 129.

Derived from: Line 129 (1988 to present)

IMDB: T4RSP I, F

RRSP income for persons aged 65 and over

(1988 to present)

Definition: Same definition as RRSP income (T4RSP) except that the variable is calculated for persons with AGE ≥65 only.

Derived from: T1FF processing, Line 129 (1988 to present)

IMDB: RRSPO I, F

RRSP spousal contributions

(1987 to 1997)

Definition: If the taxfiler is married (or living common-law beginning with the 1992 tax year) and has RRSP room, he or she is permitted to contribute to his or her spouse's RRSP up to a maximum of the taxfiler's unused room. The amount contributed to the spouse's

RRSP is added, when applicable, to the amount the taxfiler contributes to his or her RRSP and is recorded on line 208. Information for this variable is only available from 1987 to 1992. Prior to 1987 and subsequent to 1992, taxfilers were still permitted to contribute to their spouse's RRSP, but the amount contributed cannot be established from the information forwarded to Statistics Canada. The reduction of information for this variable coincided with the advent of electronic filing of tax forms. The amount an individual contributes to a spousal RRSP is included in the RRSP contributions (RRSPC) variable.

Derived from: Line 208 (1987 to 1992)

IMDB: RRSPS I, F

Saskatchewan graduate tuition refund

(2012 to present)

Definition: The amount of tuition rebate non-refundable tax credit for the province of Saskatchewan, as calculated by the system.

Starting in 2012, if a taxfiler claimed the Saskatchewan graduate tuition tax credit and did not need all of it to reduce their provincial tax to zero, they can claim the unused credit as the Saskatchewan graduate tuition refund.

Derived from: Line 6364 Form SK428

IMDB: NRSKTUITREBC_ I, F

Saskatchewan low income tax credit

(2010 to present)

Definition: The SLITC is designed to help lower income Saskatchewan residents. For more information on the payment amounts, see Pamphlet RC4210, GST/HST Credit.

The SLITC payment is combined with the quarterly payment of the federal goods and services tax (GST) credit. To get payments under the SLITC, a filer (or the spouse or common-law partner) should apply for the GST credit on page 1 of tax filer's (or the spouse's or common-law partner's) return.

Derived from: CRA calculation (see also Pamphlet RC4210, GST/HST Credit)

IMDB: SLITC I, F

Saskatchewan pension plan contributions

(1987 to 2011)

Definition: The Saskatchewan pension plan is intended to extend pension coverage over and above OAS/CPP to those who might not otherwise belong to private pension plans, such as homemakers, part-time employees, farmers, and the self-employed.

Qualifying individuals can contribute to this plan, and the government will make some matching contributions depending on the income level of the contributor. The individual's contributions are deductible to a maximum of \$600 per year. The deduction is technically limited to the least of the individual's actual contribution to the plan, \$600 per year, and his or her amount deductible for RRSP purposes minus actual RRSP contributions to his or her own and/or a spousal RRSP plan. It is intended that this rule will continue as RRSP contribution limits change.

Derived from: Line 209 on page 2 of the T1 General form of the Saskatchewan return (1999 to 2011).

IMDB: PCLSK I, F

Secondary principal industry sub-sector of employers

(2000 to present)

Definition: This codes the secondary sub-sector of paid employment activity for the individual according to 3-digit North-American Industry Classification System (NAICS) of the employers. The data is derived from a linkage between the T4 slips issued for the individual and Statistics Canada's Business Register. For a business with operations in several industrial sub-sectors, the principal sub-sector is chosen (this may not be the sector of activity of the individual). The employment earnings associated with each T4 slip are aggregated by 3-digit NAICS and the two top sub-sectors of paid-employment are stored in Main principal industry sub-sector of employers (NAIC1) and Secondary principal industry sub-sector of employers (NAIC2). A count of the different industries appearing on at least one slip for the individual shows up in Principal industry sub-sectors of employers, number of (NAICC). The T4 slips issued to individual, number of (T4CNT) variable is also available. The code "NNN" represents people not associated to a T4 slip and "UUU" means missing NAICS information for the business.

Derived from: T4 slips and Business Register

IMDB: NAIC2 I character

Secondary principal industry sub-sector of employers

(1982 to 2001)

Definition: see definition for NAIC2.

IMDB: NAICSS I character

Standard Industrial Classification – Companies and Enterprises (SIC-C) 1980

(1982 to 1990)

Definition: The Canadian Standard Industrial Classification for Companies and Enterprises, 1980 (SIC-C) is a system for classifying companies and enterprises

according to the activity(ies) in which they are engaged. It is used to facilitate the collection, tabulation, presentation and analysis of financial statistics and related data. As a reference manual, the SIC-C provides a classification structure; a classified index, which includes the definition of subsegments and examples to clarify the content of each subsegment; an alphabetical index; and comparison tables between this classification and the establishment-based classification (1980 SIC-C).

Please note that the SIC-C has been replaced by NAICS Canada.

IMDB: SIC80S I character

Self-employment income exemption for Status Indians flag

(2010 to present)

Definition: This variable indicates whether a filer received the self-employment income exemption for Status Indians or not. The value 0 indicates that the filer did not receive the exemption. A value of 1 indicates that the filer did receive the exemption.

Derived from: IMDB processing

IMDB: SEIEXINDSW_ I

Self-employment income flag

(1982 to present)

Definition: This field identifies whether the individual has reported self-employment income in any of the gross or net unincorporated self-employment income fields. The unincorporated self-employment income categories are business, commission, farming, fishing, and professional.

This is a character variable with the following codes:

"0" = no gross or net self-employment income; and

"1" = gross and/or net self-employment income.

Derived from: Lines 135, 137, 139, 141, 143, 162, 164, 166, 168, 170 (1984 to present), Lines 19-23 and Lines 84-88 (1982 to 1983)

IMDB: SEISW I, F character

Self-employment income for an Indian registered, or eligible to be registered, under the Indian Act

(2010 to present)

Definition: If the filer is an Indian registered, or eligible to be registered, under the Indian

Act, and earned tax-exempt, self-employed income on a reserve in Canada, he or she enters the total of his or her tax-exempt self-employed income.

Derived from: Line 5494 Schedule 13

IMDB: SEIEXIND_ I, F

Self-employment, net income

(1982 to present)

Definition: This field contains the sum of all net income earned from self-employment. Sources of self-employment income are: business, professional, commission, farming, and fishing income from limited or non-active partnerships may have been included in this variable between 1982 and 1987 when it was part of self-employment business income. Now, only the tax filer's share of active self-employment partnership income is included.

Derived from: Lines 135-143 (1984 to present), Line 19-23 (1982 to 1983)

IMDB: SEI__ I, F (formerly SFTOT from 1982 to 1995, retroactively changed to SEI__ in 1996)

Sex of individual

(1982 to present)

Definition: Each record is assigned a code to represent the gender of the tax filer. The code is assigned by the Canada Revenue Agency by matching the social insurance number (SIN) reported on the tax return to the SINMASTER, an Employment and Social Development Canada (ESDC) file. This file contains the gender of every person who has received a SIN. Imputed children are not assigned a sex code (their sex code is blank) while imputed spouses are given a sex code opposite to that of their filing spouse. Non-matched tax filers who have no sex code are assigned one randomly. Following are the possible codes:

“(blank) – sex code not identified

”F” – denotes female

”M” – denotes male

Due to the method of assigning a sex code, on rare occasions the sex of some individuals may change from year to year.

Derived from: Edit and Imputation

IMDB: SXCO_ I character

Social assistance income

(1992 to present)

Definition: Social assistance is designed to provide income to meet the cost of basic requirements of either a single person or a family when all other financial resources have been exhausted. Line 145 includes social assistance income provided by a provincial or municipal program. If applicable, the spouse with the higher net income (line 236) must report the social assistance payments. See Non-Taxable income.

Derived from: Line 145 (1992 to present)

IMDB: SASPY I, F

Social benefits repayment

(1989 to present)

Definition: Social benefits repayment is the combined amount of:

- Employment insurance benefits (1989 to present)
- Old age security pension benefits (1989 to present)
- Net federal supplements (1992 to present)
- Family allowance repayment (1989 to 1992)

"clawed back" or repaid because the tax filer's net income before adjustments (line 234 - not available on IMDB) is greater than the allowed limit(s).

Derived from: Line 235

IMDB: RSBCL I, F

Spouse or common-law partner amount

(1982 to present)

Definition: The spouse or common-law partner amount is a non-refundable tax credit available to the tax filer if at any time in the year, he or she supported his or her spouse or common-law partner. The spousal amount is limited by the net income of the spouse or common-law partner in the tax year. However, if the spouse or common-law partner's net income exceeds the limit determined by the Canada Revenue Agency, the spousal amount cannot be claimed (net income maximum amount = full spouse amount plus net income base amount). Otherwise, as the spouse's net income increases, the amount available for a non-refundable tax credit decreases.

Derived from: Line 303 Schedule 1 (1988 to present) Line 230 (1982 to 1987)

IMDB: MXMP_ I, F

Spouse identification number

(1982 to present)

Definition: Number of the immigrant's spouse according to the tax record. The spouse identification number (SP__ID) which is a non-confidential number is derived from IMDB_ID.

Derived from: IMDB processing

IMDB: SP__ID I

Spouse's universal child care benefit repayment

(2007 to present)

Definition: For 2007, if for any reason the universal child care benefits paid to your spouse or common-law spouse have been in excess of the amount to which your spouse or common-law spouse were entitled, the CRA can demand repayment.

Derived from: Line 213

IMDB: SUCBR I, F

Stock option benefit deduction

(1984 to present)

Definition: Employee Stock Deduction is a deduction from net income claimed when a tax filer has received taxable benefits or income from an employee stock option plan. For the 1996 tax year, the tax filer is allowed an offsetting deduction for 25% of the benefit indicated on the line Stock Option and Shares Deductions on the tax return.

Derived from: Line 249

IMDB: STKDN I, F

T4 slips issued to individual, number of

(2000 to present)

Definition: This represents the number of T4 slips issued to the person. It may not necessarily be the number of businesses that the person worked for as businesses sometimes issue more than one T4 per individual. People not associated with a T4 slip should have a count of 0.

Derived from: T4 slips

IMDB: T4CNT I

Tax, net federal calculated

(1982 to present)

Definition: Calculated net federal tax is the amount of income tax that the tax filer is required to pay the federal Government of Canada. Not included in this variable is the amount of Quebec abatement (a rebate on federal tax) that individuals are given.

Derived from: Line 420 (1984 to present), between Line 66(a) and Line 70 (1982 to 1983)

IMDB: NFTXC I, F

Tax, net provincial calculated

(1982 to present)

Definition: Calculated net provincial tax is the amount of income tax that a filer is required to pay to a provincial government after deducting non-refundable provincial tax credits but before deducting refundable provincial tax credits.

The amount of Quebec tax is not outlined on the federal tax return. Quebec tax has been estimated and is included in this variable.

Derived from: Line 428 (1991 to present), Line 423 (1988 to 1990), Line 427 (1984 to 1997), and Line 67 (1982 to 1983)

IMDB: NPTXC I, F

Tax deducted for OAS required claw back

(2003 to present)

Definition: Tax deducted at source for Old Age Security required claw back as calculated by the system. Old Age Security (OAS) payments are subject to a special recovery to the extent the recipient's net income exceeds this amount. The system taxes back OAS benefits at a 15% rate if the income exceeds the specified income amount. The system of clawing back OAS payments extends to the application of withholding tax, so that where net income for a base period exceeds the current year claw back threshold, OAS payments will be subject to withholding on the potential claw back. For OAS payments made in January-June of the current year, withholding is based on net income in second prior year returns. For OAS payments in July-December of the current year, withholding is based on net income in prior year returns. Amounts withheld from OAS payments should be claimed on the T1 return.

Derived from: Lines 235 and 440

IMDB: OASTD I, F

Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations

(1982 to present)

Definition: Includes dividend income from taxable Canadian corporations (such as stocks or mutual funds) and then grossed down to the actual amounts received; dividends should be reported as income in the year they are received. Dividend income does not include dividends received from foreign investments (which are included in interest income and reported on line 121). See also XDIV and DIVTO.

Derived from: Line 120 (1984 to present) Line 14 (1982 to 1983)

IMDB: DIVTX I, F

Taxable income

(1982 to present)

Definition: Taxable income is total income (Canada Revenue Agency's definition, TIRC) minus deductions reported on the tax return. The definition changed in 1988 when some deductions and exemptions changed classification and became non-refundable tax credits.

Derived from: Line 260 (1984 to present), Line 62 (1982 to 1983)

IMDB: TXI__ I, F

Taxation province

(1982 to present)

Definition: This variable indicates the province, territory or other jurisdiction in which the tax filer is subjected to tax. This is determined, by part, by the Canada Revenue Agency according in the tax filer's province of residence as of December 31st of the tax year. Jurisdiction is based on where the tax filer's permanent establishment exists.

The following list indicates the possible codes and the provinces they represent:

- 0 – Newfoundland and Labrador
- 1 – Prince Edward Island
- 2 – Nova Scotia
- 3 – New Brunswick
- 4 – Quebec
- 5 – Ontario
- 6 – Manitoba
- 7 – Saskatchewan
- 8 – Alberta
- 9 – British Columbia
- 10 – Northwest Territories
- 11 – Yukon Territory
- 12 – Non-Resident

13 – Multiple Jurisdictions

14 – Nunavut (from 1998 to present)

Derived from: Personal Identification, Section 1, T1 tax form (1982 to present)

IMDB: TXPCO I

Total amount of spousal and child support payments paid

(1998 to present)

Definition: Total amount of spousal and child support payments paid by the tax filer in the year. Effective January 1, 1997, the terms —alimony¹ and —maintenance² have been replaced by the term —support amount³. The deductible portion of these payments is written on line 220 (ALMDN). The tax filer enters on line 230 the total of all deductible and non-deductible support payments for a spouse or common-law partner, or for a child, that they made (or, if you are the payee, that you repaid under a court order) in 2005. Only the deductible amount is claimed on line 220. Most child support payments paid according to a written agreement or court order dated after April 1997, are not deductible. To be allowed a deduction for any support payments made in a year, you must be living apart from the qualified recipient throughout the remainder of the year. A payment which is deductible by you will be included in the income of the recipient. Generally, to be allowed your claim, you should register your written agreement or court order (including any amendments) with CRA.

Derived from: Line 230

IMDB: TALIP I, F

Total amount of spousal and child support payments received

(1998 to present)

Definition: Total amount of spousal and child support payments received by the tax filer in the year. Effective May 1, 1997, a new system of taxation has been implemented under which separate treatment is prescribed for payments made on account of child support (—child support payments⁴) and payments made on account of support of the recipient (usually but not always a former spouse or common-law partner; these payments are referred to for convenience as —spousal payments⁵). Child support payments are not taxable to the recipient or deductible to the payor, whereas support payments for the benefit of the recipient will continue to be taxable to the recipient and deductible to the payor so long as they meet the criteria. There is a general presumption that payments are child support payments unless otherwise identified, and new system agreements which provide for taxable/deductible (as opposed to child support) payments must be registered with the CRA. A tax filer enters on line 156 the

total of all support payments for themselves and/or for a child that they received (or, if you are the payer, the payments that were repaid to you under a court order) in the tax year. Tax filers enter on line 128 only the taxable amount. In the case where the payments are made for the benefit of the recipient (usually a former spouse/common-law partner) the former system will still apply.

Prior to May 1, 1997 the following applied to determining the taxable amount of spousal and child support received. The taxable portion of this amount is written in the ALMI field. Support payments received were generally taxable if ALL of the following conditions were met:

- when the payments were received, the tax filer and the person making the payments were living apart because of a breakdown in the relationship
- the payments were made under a court order or written agreement
- the payments were made to maintain the tax filer, their children, or both
- the payments were an allowance to be paid periodically, such as monthly or quarterly
- the payments were made to the tax filer or to someone else on the tax filer's behalf

Derived from: Line 156

IMDB: TALIR I, F

Total deductions for calculation net income

(1982 to present)

Definition: Total deductions is used to calculate net income through the calculation: net income = total income - total deductions. It is the sum of all deductions reported on the tax return (lines 207 to 224, 229, and 231 to 232). Only deductions used to calculate net income are included in this total (any deductions from net income are not included in this total).

Derived from: IMDB processing

IMDB: TIDNC I, F

Total EI insurable earnings on Self-employment income

(2010 to present)

Definition: The total amount of EI insurable earnings from box 24 of all T4 slips on self-employment income. If box 24 is blank, the filer uses the amount from box 14, unless box 28 states that the T4 earnings are EI exempt. If the filer has employment income for which he or she did not get a T4 slip, that amount must also be entered.

Derived from: Line 5478 Schedule 13

IMDB: EINSUREARN_ I, F

Total income tax deducted

(1992 to present)

Definition: The total of all the amounts shown in the "Income tax deducted" box from all of your Canadian information slips. If you were not a resident of Quebec on December 31, but you had Quebec provincial income tax withheld from your income, also include those amounts on line 437 and attach your provincial information slips to your paper return.

If you were a resident of Quebec on December 31, do not include any of your Quebec provincial income tax deducted. If you and your spouse or common-law partner elected to split pension income, follow the instructions at step 5 on form T1032, Joint Election to Split Pension Income, to calculate the amount to enter on line 437 of your and your spouse's or common-law partner's returns. If you paid tax by instalments, claim it on line 476. If you paid foreign taxes, do not claim these amounts on this line. However, you may be able to claim a foreign tax credit. For more information, see Form T2209, Federal Foreign Tax Credits.

Derived from: Line 437 Form T1

IMDB: TIDT4 I, F

**Total proceeds of disposition of mortgage foreclosures and conditional sales
repossessions of qualified farm property and qualified fishing property**

(2010 to present)

Definition: An individual may have held a mortgage on a property but had to repossess the property later because he or she was not paid all or a part of the amount owed under the mortgage. In this case, this individual may have to report a capital gain or loss. If the capital gain or loss is from a mortgage foreclosure or conditional sales repossession, the total disposition on line 123 of Schedule 3 must be reported.

Qualified farm property is certain property the filer or filer's spouse or common-law partner owns. It is also certain property owned by a family-farm partnership in which the filer or the filer's spouse or common-law partner holds an interest.

Qualified fishing property is certain property the filer or filer's spouse or common-law partner owns. It is also certain property owned by a family fishing partnership in which the filer or filer's spouse or common-law partner holds an interest.

Derived from: Line 123 Schedule 3

IMDB: FRMCLOSGRS_ I, F

Total proceeds of disposition of qualified small business corporation shares - capital gains (or losses)

(2010 to present)

Definition: The total proceeds of the disposition of qualified small business corporation shares. A share of a corporation will be considered to be a qualified small business corporation share if all the following conditions are met:

- at the time of sale, it was a share of the capital stock of a small business corporation, and it was owned by the filer, the spouse or common-law partner, or a partnership of which the filer was a member;
- throughout that part of the 24 months immediately before the share was disposed of, while the share was owned by the filer, a partnership of which he or she was a member, or an individual related to the filer, it was a share of a Canadian-controlled private corporation and more than 50% of the fair market value of the assets of the corporation were:
 - used mainly in an active business carried on primarily in Canada by the Canadian-controlled private corporation, or by a related corporation;
 - certain shares or debts of connected corporations; or
 - a combination of these two types of assets; and
- throughout the 24 months immediately before the share was disposed of, no one owned the share other than the filer, a partnership of which he or she was a member or an individual related to him or her.

Derived from: Line 106 Schedule 3

IMDB: SBDSPGRS I, F

Transfer payment income

(1982 to present)

Definition: Transfer payment income is income received from the government to supplement income and to assist those with low or no income. This variable is the combined income from all transfer payments. The following fields are included in this variable:

- From 1982 to present:
 - Canada and Quebec Pension Plan benefits (CQPP_), (T)
 - Old Age Security pension (OASP_), (T)
 - Provincial refundable tax credits (PTXC_), (N)
 - Employment insurance benefits (EINS_), (T)
 - Family benefits (FABEN) (N & T)

1982 to 1986: Provincial Family Allowance for Quebec

1982 to 1992: Federal Family Allowance for all provinces

1994 to present: Provincial Family Allowance for Quebec
 1996 to present: Provincial family benefits for British Columbia
 1997 to present: Provincial family benefits for Alberta and New Brunswick
 1998 to present: Provincial family benefits for Nova Scotia, Ontario, Saskatchewan and Northwest Territories.

- From 1986 to present: GST and FST Credits (GHSTC), (N)
- From 1986 to 1991: Non-Taxable income (NTXI_), (N)- See next entry where components of NTXI_ are available separately
- From 1992 to present
 Components of non-Taxable income (NTXI_) are available:
 - Net federal supplements (NFSL_), (N)
 - Social assistance income (SASPY), (N)
 - Workers' compensation payments (WKCPY), (N)
- From 1993 to 2005: Child Tax (CTBI_), (N)
- In 2006: Universal Child Care Benefit (UCCB_), (N)
- In 2007: Working income tax benefit (WITB_), (N)
- From 2015 to 2016: Children's fitness tax credit (RCFTCC_), (N)

Please note that after the variable name and acronym, it can be established if the income is taxable or non-taxable where taxable = (T) and non-taxable = (N).

Derived from: This variable is derived at the time of retrieval. Please consult with T1FF/IMDB staff.

IMDB: TRPIN I, F

Tuition and education transferred by spouse

(1999 to present)

Definition: The tuition and education amounts transferred by the tax filer's spouse onto the tax filer's income tax return. The spouse can transfer to the tax filer any part of certain amounts that the spouse qualifies for but does not need to reduce his or her federal income tax to zero.

The maximum tuition and education amount is \$850 of credit or \$5,000 of fees and amounts. The spouse must designate the amount to the tax filer on the back of the forms T2202 or T2202A.

Derived from: Line 360 from Schedule 2 (1999 to present).

IMDB: EDUSP I, F

Tuition and education amounts, total calculated amount claimed as a credit
(1997 to present)

Definition: This represents the total amount of tuition and education amounts claimed as a credit by a taxfiler, as calculated by the system. A taxfiler can claim tuition, education, and textbook amounts provided they complete Schedule 11 to report their eligibility.

Derived from: Line 323 Schedule 1

IMDB: TUEC_ I, F

Tuition fees for self
(1982 to present)

Definition: A tuition fee is a non-refundable tax credit. If the tax filer was a student during the tax year, he or she may claim tuition fees (not books or expenses) paid to an educational institution of post-secondary level in Canada.

Beginning in 1996, if an individual's fees are paid (or the individual is entitled to be reimbursed for them) under a federal program to assist athletes, the individual cannot claim these fees unless the payment or reimbursement has been included in his or her income. Beginning in 1997, we only keep the qualified total amount of the student in the IMDB. However, any unused part of the tuition amount may be carried forward and claimed in a future year. Any amounts carried forward cannot be transferred to a spouse, parent or grandparent at a later date.

Derived from: Line 320 of Schedule 11 (1997 to present), line 320 (1988 to 1996), line 213 (1984 to 1987), line 36 (1982 to 1983)

IMDB: TUTDN I, F

Union, professional and other dues
(1982 to present)

Definition: With this deduction, the tax filer may claim the following:

- Annual membership dues paid to a trade union or an association of public servants
- Professional membership dues (to a maximum amount) to maintain a professional status recognized by law
- Dues paid to a parity or advisory committee, ordered under provincial law

- Professional or malpractice liability insurance premiums, if needed to maintain a professional status recognized by law

Annual memberships do not include initiation fees, special assessments, or charges for anything other than the organization's ordinary operating costs. The tax filer cannot claim charges for pension plans as membership dues even if the receipts show them as dues.

Derived from: Line 212 (1984 to present), line 35 (1982 to 1983)

IMDB: DUES_ I, F

Universal Child Care Benefit

(2006 to present)

Definition: The Universal Child Care Benefit is an amount of \$100 paid for each child under 6 years of age for whom a person is responsible. The benefit will continue until the month following the child's 6th birthday.

Derived from: Line 117 of T1 tax form

IMDB: UCCB_ I

Universal child care benefit designated to dependent child

(2010 to present)

Definition: If the filer is a single parent on December 31, 2010, he or she can choose one of the following options:

- Include all UCCB amounts received in 2010 in the income of the dependant for whom the amount for an eligible dependant (line 305 of Schedule 1) is being claimed. If there is no claim for an eligible dependant, choose to include all UCCB amounts in the income of a child for whom the UCCB was received. If this option is chosen, the filer enters on line 185, the amount shown in box 10 of the RC62 slip (the amount cannot be entered on line 117); or
- Report all UCCB amounts received in 2010 in his or her own income. If this option is chosen, the filer enters on line 117 the amount shown in box 10 of the RC62 slip the amount cannot be entered on line 185).

Derived from: Line 185 Form T1

IMDB: UCCBDPND_ I, F

Universal child care benefit repayment

(2007 to present)

Definition: Universal child care benefit repayment is the universal child care benefits paid in excess of the amount to which the individual was entitled.

Derived from: Line 213 of T1 tax form

IMDB: UCCBR I, F

Volunteer Firefighter tax credit (federal credit)

(2011 to present)

Definition: A filer can claim an amount of \$3,000 for this non-refundable tax credit.

The following conditions must be met:

- Filer a volunteer firefighter during the year
- Filer completed at least 200 hours of eligible volunteer firefighting services with one or more fire departments in the year.

If a filer provided services to the same fire department, other than as a volunteer, for the same or similar duties, he or she cannot include any hours related to that department in determining if the 200 hours threshold is met.

Derived from: Line 362, Schedule 1

IMDB: NRFIREC_ I, F

Wage loss replacement plan

(2013 to present)

Definition: The amount contributed to a wage loss replacement plan, as claimed by the taxfiler.

Derived from: T1 line 103

IMDB: WLRP I, F

Workers' compensation payments

(1992 to present)

Definition: The payments that are received for workers' compensation are dependent upon individual situations. It either relates to a percentage of eligible earnings or is based on the degree of physical impairment and potential ensuing wage loss. See: Non-Taxable income (NTXI_) for information prior to 1992.

Derived from: Line 144 (1992 to present)

IMDB: WKCPY I, F

Working income tax benefit

(2007 to present)

Definition: The Working Income Tax Benefit (WITB) is a federal refundable tax credit, which is available starting in 2007 and consists of a basic amount and a disability supplement for low-income individuals and families who are already in the workforce and to encourage other Canadians to enter the workforce.

Some provinces/territories have exercised the option to reconfigure the WITB calculation based on specific social and economic realities. So, the calculation is the same for most of the provinces and territories but the basic working income tax benefit factors are special for Quebec, British Columbia and the Nunavut.

The WITB is calculated on Schedule 6 of the federal income tax return and then entered on line 453 on page 4 of the return.

On Schedule 6 of the return, there are three steps to accomplish. The first step is to calculate the filer's working income and the adjusted family net income. The second step is the calculation of the basic WITB according to the factors for the province. The third step is the calculation of the WITB disability supplement if the tax filer is eligible. If the third step is not applicable for the tax filer, then the amount calculated at the end of the step 2 is the amount to report on line 453.

A tax filer eligible for the WITB if:

- He/she was 19 years of age or older on December 31; and
- Was a resident of Canada for income tax purposes throughout the year.

Exception:

If the tax filer is under 19 years of age, he/she may still be eligible for the WITB, if He/she a spouse or common-law partner or an eligible dependant on December 31.

A tax filer is not eligible for the WITB if:

- He/she does not have an eligible dependant and is enrolled as a full-time student at a designated educational institution for more than 13 weeks in the year;
- He/she was confined to a prison or similar institution for a period of 90 days or more in the year; or
- He/she does not have to pay tax in Canada because he/she is an officer or servant of another country, such as a diplomat, or a family member or employee of such person.

For WITB purposes, an eligible spouse at the end of the year is a person who meets all of the following conditions:

- is the cohabiting spouse or common-law partner on December 31;
- is a resident of Canada throughout the year;

- is not enrolled as a full-time student at a designated educational institution for a total of more than 13 weeks in the year, unless he/she has an eligible dependant at the end of the year;
- is not confined to a prison or similar institution for a period of 90 days or more during the year; and
- is not an officer or servant of another country, such as a diplomat, or a family member or employee of such person.

Family net income is an individual's net income added to the net income of their spouse or common-law partner, minus any amount reported for Universal Child Care Benefit (UCCB , see line 117 of the Income Tax and Benefit Return). Net income is the amount on line 236 of the Income Tax and Benefit Return.

The working income for a tax year is the total amount of an individual's or family's income for the year from employment and business (excluding losses).

Derived from: line 453

IMDB: WITB_I, F

Working income tax benefit advance payments

(2008 to present)

Definition: If a tax filer received Working Income Tax Benefit (WITB) advance payments in the tax year, he or she must enter the amount from box 10 of his or her RC210 slip for that tax year. However, if the tax filer is entitled to working income tax benefits in the tax year, he or she must complete Schedule 6.

Derived from: Line 415 of schedule 1

IMDB: WITBA I, F

Working income tax benefit basic amount, calculated

(2013 to present)

Definition: The total amount of the basic Working Income Tax Benefit (WITB) which was received by the tax filer, as calculated by the system. For a detailed description of the basic amount calculations, consult Schedule 6. See also variable WITB_.

Derived from: Schedule 6, CRA calculation

IMDB: WITBBC I, F

Working income tax benefit supplement amount, calculated

(2013 to present)

Definition: The total amount of the Working Income tax benefit disability supplement which was received by the tax filer, as calculated by the system. For a detailed description of the supplement calculations, consult Schedule 6. See also variable WITB_.

Derived from: Schedule 6, CRA calculation

IMDB: WITBSC I, F

Year of death

(1982 to present)

Definition: It refers to the year of tax filer's death. It is extracted from tax filer's date of death.

Derived from: Personal information section of T1 tax form.

IMDB: YOD__ I

Yukon federal refundable First Nations abatement

(2010 to present)

Definition: The Government of Canada and the Government of Yukon have concluded personal income tax administration agreements with many self-governing Yukon First Nations. The agreements provide that both the Government of Canada and the Government of Yukon will share the field of personal income tax with self-governing Yukon First Nations. They also provide for the co-ordination of the Personal Income Tax Act of the self-governing Yukon First Nation with the federal Income Tax Act and with the Yukon Income Tax Act. This co-ordination is done through the income tax and benefit return of individuals residing on the settlement lands of the self-governing First Nations. The transferred amount is referred to as "Yukon First Nations Tax." Yukon First Nations tax consists of a federal abatement and a Yukon First Nations income tax credit.

The federal abatement rate is 95% if the filer lived on one of the following self-governing Yukon First Nation settlement lands at the end of the year: (Vuntut Gwitchin, Tr'ondëk Hwëch'in, Teslin Tlingit, Selkirk, Nacho Nyak Dun, Little Salmon/Carmacks, Champagne et Aishihik)

The federal abatement rate is 75% if the filer lived on one of the following self-governing Yukon First Nation settlement lands at the end of the year: (Ta'an Kwäch'än, Kwanlin Dun, Kluane, Carcross/Tagish).

All individuals who reside within the settlement land of a self-governing Yukon First Nation, including those who are not members of a self-governing Yukon First Nation,

have to identify themselves as residents of the settlement land of a particular self-governing Yukon First Nation.

Derived from: Line 441 form T1 (and form YT432)

IMDB: YKFNAB_ I, F

Yukon, First Nations tax credit claimed

(2008 to present)

Definition: The Canadian and Yukon governments have signed administrative agreements on personal income tax with several autonomous Yukon First Nations. Under these agreements, the Canadian and Yukon governments will share personal income tax jurisdiction with the autonomous Yukon First Nations. Yukon First Nations tax corresponds to a refundable federal abatement and a Yukon First Nations tax credit.

Derived from: Line 6386, provincial tax credit forms YT479

IMDB: YKFN_I, F